
1 Voluntary office-holders: payments in respect of expenses

(1) After section 299A of ITEPA 2003 insert—

“299B Voluntary office-holders: payments in respect of expenses

- (1) No liability to income tax arises in respect of a payment to a person who holds a voluntary office if the payment is in respect of reasonable expenses incurred in carrying out the duties of that office.
 - (2) It does not matter whether—
 - (a) the payment is an advance payment or a reimbursement;
 - (b) the person who makes the payment is the person with whom the office is held.
 - (3) Subsections (2) and (3) of section 299A apply for the purposes of subsection (1) of this section as they apply for the purposes of subsection (1) of that section.”
- (2) In section 299A(3)(a) of ITEPA 2003 (voluntary office-holders: compensation for lost employment income) after “payment” insert “(whether an advance payment or a reimbursement)”.
- (3) This section has effect for the tax year 2020-21 and subsequent tax years.