

**2015 No. 0000**

**INCOME TAX**

**The Income Tax (Travel Expenses of Members of Local Authorities) Regulations 2015**

<i>Made</i>	- - - -	***
<i>Laid before the House of Commons</i>		***
<i>Coming into force</i>	- -	***

The Treasury make the following Regulations in exercise of the powers conferred by sections 235A(3) and 295A(3) of the Income Tax (Earnings and Pensions) Act 2003<sup>(a)</sup>.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Income Tax (Travel Expenses of Members of Local Authorities) Regulations 2015 and come into force on 6th April 2015.

(2) In these Regulations “the Act” means the Income Tax (Earnings and Pensions) Act 2003.

**Definition of local authority**

2. For the purposes of sections 235A and 295A of the Act, “local authority” means—

- (a) in England—
  - (i) a county council,
  - (ii) a district council,
  - (iii) a London borough council,
  - (iv) the Council of the Isles of Scilly, or
  - (v) a parish council,
- (b) in Wales—
  - (i) a county council,
  - (ii) a county borough council, or
  - (iii) a community council,
- (c) in Scotland—
  - (i) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994<sup>(b)</sup>, or
  - (ii) a community council, and
- (d) in Northern Ireland, a district council.

---

<sup>(a)</sup> 2003 c. 1; sections 235A and 295A were inserted by section [x] of the Finance Act 2015 (c. [x]).

<sup>(b)</sup> 1994 c. 39.

### Definition of qualifying payment

3.—(1) For the purposes of sections 235A and 295A of the Act, “qualifying payment” means a payment made by a local authority—

- (a) under a scheme made under regulation 8 of the Local Authorities (Members’ Allowances) (England) Regulations 2003(a),
- (b) under regulation 26 of those regulations(b),
- (c) in accordance with a requirement or authorisation under section 142 of the Local Government (Wales) Measure 2011(c),
- (d) under section 46(1) of the Local Government (Scotland) Act 1973(d), or
- (e) under regulation 7 of the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012(e).

(2) But a payment is not a qualifying payment if it is made—

- (a) to a member of the authority in connection with activities undertaken by the member otherwise than as a member of the authority, or
- (b) to a person who is not a member of the authority but who is treated as such for the purposes of entitlement to the payment.

*Name*

*Name*

Date

Two of the Lords Commissioners of Her Majesty’s Treasury

---

(a) S.I. 2003/1021.

(b) Regulation 26 was amended by S.I. 2003/1692.

(c) 2011 nawm 4.

(d) 1973 c. 65; section 46(1) was amended by section 25(1) of the Local Government, Planning and Land Act 1980 (c. 65).

(e) S.R. (NI) 2012 No 85.