



Ministry of Defence

Ministry of Defence
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Ref: FOI2016/00861

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1 February 2016

[REDACTED]

Thank you for your email of 19 January 2016 requesting the following information:

- a) Which members of the Defence Board are currently being provided with official residences. Please name them.*
- b) the cost of operating each of these individual residences for the last financial year.*
- c) What contribution these individuals make to their residence, and whether they pay taxable benefit or have it "grossed up" and the cost met by MoD."*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the Ministry of Defence, and I can confirm that some information, in scope of your request is held.

The Chief of the Defence Staff (CDS), General Sir Nicholas Houghton GCB CBE ADC, and the Vice Chief of the Defence Staff (VCDS), Air Chief Marshal Sir Stuart Peach GBE KCB ADC DL, are entitled to Service Accommodation as they are members of the Armed Forces. No other members of the Defence Board are entitled to Ministry of Defence accommodation.

Any maintenance costs associated with these properties are not separately identifiable from other Service Family Accommodation on the estate/region they are situated. However Domestic Assistance costs (which includes administration, cleaning and catering) for the Financial Year 2014-2015 are shown in the table below:

Military Post	Domestic Assistance Costs
CDS	£104,059.97
VCDS	£78,466.45

Section 21 has been applied to part of your request as information on contributions by individuals to their accommodation is published at the link below and reasonably accessible to you:
<https://www.gov.uk/government/publications/armed-forces-pay-review-body-44th-report-2015>

Section 21 is an absolute exemption and there is therefore no requirement to consider the public interest in making a decision to withhold the information.

The benefit that an individual receives from being provided with accommodation related expenses is required to be treated as a taxable benefit by current tax legislation. MOD grosses up the benefit and the tax due is paid by MOD to HMRC on behalf of the individual. This benefit in kind is disclosed in the MOD's Annual Report and Accounts which is published at the link below and reasonably accessible to you:

<https://www.gov.uk/government/publications/ministry-of-defence-annual-report-and-accounts-2014-to-2015>

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1st Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <https://ico.org.uk/>.

Yours sincerely,

Top Office Group Boards Secretariat ASec4