STATUTORY INSTRUMENTS

2016 No. 350

INCOME TAX

The Income Tax (Travel Expenses of Members of Local Authorities etc.) Regulations 2016

Made - - - -	*11th March 2016*
Laid before the House of Commons - - - -	*14th March 2016*
Coming into force - -	*6th April 2016*

The Treasury make the following Regulations in exercise of the powers conferred by sections 235A(6) and 295A(4) of the Income Tax (Earnings and Pensions) Act 2003(**1**).

Citation and commencement

1. These Regulations may be cited as the Income Tax (Travel Expenses of Members of Local Authorities etc.) Regulations 2016 and come into force on 6th April 2016.

Relevant authority

2. For the purposes of sections 235A and 295A of the Income Tax (Earnings and Pensions) Act 2003, a body is a relevant authority if it is—

(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,

(**1**) 2003 c. 1; sections 235A and 295A were inserted by section 29 of the Finance Act (No.2) 2015 (c. 33).