HMRC - EIM68610 - Tax Treatment Of Recorders, Circuit Judges And Deputy Circuit Judges: Travelling And Subsistence Allowances

Agreement with the Lord Chancellor’s Department

There is an agreement with the Lord Chancellor’s Department as regards the treatment of travelling and subsistence allowances. The agreement reflects the legislation on employee travel that applied up to 1997/98 and that can now be found in Section 337 ITEPA 2003. It has not been updated to reflect the legislation on travel for necessary attendance in Section 338 ITEPA 2003, or subsequent changes. Therefore the agreement needs to be modified by the guidance at EIM32000 and EIM31200 onwards.

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