

2019 No. 1160 (C. 37)

INCOME TAX

**The Finance Act 2018, Section 8(1) (Commencement)
Regulations 2019**

Made - - - -

22nd July 2019

The Treasury, in exercise of the power conferred by section 8(2) of the Finance Act 2018(a), makes the following Regulations:

Citation

1. These Regulations may be cited as the Finance Act 2018, Section 8(1) (Commencement) Regulations 2019.

Commencement of Section 8(1) of the Finance Act 2018

2. The amendment made by section 8(1) of the Finance Act 2018 (exemption for armed forces' accommodation allowances) has effect in relation to payments on or after 23rd July 2019.

*Alister Jack
Rebecca Harris*

22nd July 2019

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that the amendment made by section 8(1) of the Finance Act 2018 (c. 3) has effect in relation to payments on or after 23rd July 2019. Section 8(1) inserts section 297D into the Income Tax (Earnings and Pensions) Act 2003 (c. 1), which introduces an income tax exemption for payments made to, or in respect of, members of the armed forces of the Crown out of public revenue for or towards the costs of accommodation and which meet conditions specified by the Treasury in regulations.

A Tax Information and Impact Note has not been prepared for these Regulations as they are commencement Regulations giving effect to previously announced policy.

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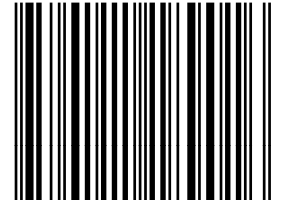
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