

[REDACTED]

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**From:** [REDACTED]  
**Sent:** 25 April 2012 16:27  
**To:** [REDACTED]@hmrc.gsi.gov.uk  
**Cc:** [REDACTED]@hmrc.gsi.gov.uk  
**Subject:** RE: IPSA Dispersations for Third Edition of the Scheme

Hi [REDACTED]

Thanks for your email and for confirming the position on the new and continuing dispensations.

Yes, you are correct that 2011-2012 (the Third Edition of the Scheme) was the first edition which permitted MPs' to claim any reward and recognition payments (of any type- cash or non-cash).

[REDACTED]

[REDACTED]

Independent Parliamentary Standards Authority (IPSA)  
7th Floor, Portland House  
Bressenden Place  
London SW1E 5BH  
Tel: 0207 [REDACTED]  
[www.parliamentarystandards.org.uk](http://www.parliamentarystandards.org.uk)

**From:** [REDACTED]@hmrc.gsi.gov.uk [mailto:[REDACTED]@hmrc.gsi.gov.uk]  
**Sent:** 23 April 2012 11:31  
**To:** [REDACTED]  
**Cc:** [REDACTED]@hmrc.gsi.gov.uk  
**Subject:** RE: IPSA Dispersations for Third Edition of the Scheme

Hello [REDACTED]

Thanks for your email.

Taking the points raised individually:

**Electronic copies of dispensations**

I'm afraid I do not hold electronic copies of the IPSA dispensations

**Start-Up expenditure**

This expenditure is covered by the Office Costs Expenditure dispensation and will not require a separate dispensation.

**Rewards and Recognition payments for MPs staff**

The expenditure for non-cash and cash reward payments will be covered by the dispensation if they form part of an MP's Staffing Expenditure and are paid in accordance with the guidance at Chapter 7 of "The MPs' Expenses Scheme : Third Edition" .

IPSA have confirmed that cash payments to MPs' staff are payrolled, and we are currently looking at the position concerning the tax and NI treatment of non-cash rewards to staff – could you just confirm that 2011-12 was the first year in which both types of rewards to staff were provided?

**Travel and Subsistence - temporary workplaces (both MPs and MPs' staff)**

The dispensations issued for the above on 11 November 2010 remain current and do not need updating.

If you need any help with the above, please feel free to contact me.

Thanks

**Employer Liaison Team (Government Departments)**

**Tel – 029 20**

**Fax – 029 20**

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**From:** [redacted] [mailto:[redacted]@parliamentarystandards.org.uk]

**Sent:** 18 April 2012 15:57

**To:** [redacted] (LocalCOMP I&PB Public Bodies )

**Cc:** [redacted] (LocalCOMP I&PB Public Bodies)

**Subject:** IPSA Dispensations for Third Edition of the Scheme

Dear [redacted]

Thank you for sending over the dispensations for OCE payments made to MPs and to their staff, Winding Up expenses, and staffing payments made by IPSA on behalf of MPs. I received them a couple of weeks ago and had been meaning to get in touch sooner to thank you for them. Would it be possible for you to send me an electronic copy for our records?

I have a couple of further questions I was hoping you could advise on:

Firstly, I was wondering if we also require a dispensation for the Start-Up budget, or are those expenses covered under the items listed in the dispensation for OCE? I know we agreed at the last meeting that the expenses either qualify for dispensations or may be eligible for the capital allowance, but I wasn't sure if we would need a specific 'Start-Up' dispensation?

Secondly, could you please confirm whether reward and recognition payments for MPs' staff are covered in the new 'Staffing expenditure payments made by IPSA on behalf of MPs' dispensation?

Finally, I believe last year Travel and Subsistence payments for MPs were covered by a statutory exemption, but payments for MPs' staff T&S were dispensed. Could you please confirm the position on this.

Thanks again for your help [redacted]

[redacted]  
[redacted]  
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