

**Employer: INDEPENDENT PARLIAMENTARY STANDARDS AUTHORITY (IPSA)**

**Reference: 940/HF371/MSG/2S**

**DISPENSATION FOR CERTAIN EXPENSES PAYMENTS AND BENEFITS. NOTIFICATION  
UNDER SECTION 65 ITEPA 2003**

This dispensation applies to the expenses payments, benefits and facilities, which are set out below. For the purpose of this dispensation these matters are referred to collectively as 'expenses payments and benefits'. It means you will not have to report these expenses payments and benefits at the end of the year on forms P11D or P9D. It revokes from the date of this dispensation any previous dispensation covering expenses payments or benefits of a similar nature.

I am giving you this dispensation because I am satisfied, on the basis of what you have told me, that no additional tax would be payable on these expenses payments and benefits. I am authorised to do this by Section 65 and Section 96 of the Income Tax (Earnings and Pensions) Act 2003.

The dispensation applies only to the expenses payments and benefits, set out below, in the circumstances there set out. If the expenses payments or benefits are paid or provided in circumstances which give rise to additional tax, this dispensation will need to be revoked. Where necessary the revocation may apply to expenses payments and benefits already provided. In that case additional tax will be due. So it is important that you let me know if you alter your system for controlling expenses payments and benefits, or increase their amounts, or change their nature or make any other changes which may affect their taxability.

Payments and benefits that are in any way different, or are provided in circumstances that differ, from those set out below will not be covered by this dispensation and should be reported in the normal way.



**HMRC Inspector**

**Date : 5 November 2010**

**IPSA STAFF**

**Nature of payment or benefits provided:**

**Business Entertaining**

The provision of official hospitality for representatives of external organisations in the course of business entertaining

