



HM Revenue
& Customs

Local Compliance (I & PB)
Government Departments Team
Ty Glas
Llanishen
Cardiff
CF14 5XZ

[REDACTED]
[REDACTED]
Independent Parliamentary Standards Authority
7th Floor, Portland House
Bressenden Place
Victoria
London SW1E 5BH

Tel 029 20 [REDACTED]

Monday to Friday
8.30 to 17.00

Fax 029 20 [REDACTED]

[REDACTED]@hmrc.gsi.gov.uk

Date 27 May 2011
Our Ref 940/2S/HF371
Your Ref 948/FA41758

Dear [REDACTED]

Please find enclosed tailored dispensations for IPSA in respect of the costs of **listed items** paid or reimbursed to Members of Parliament (MPs) from within the following IPSA budgets:

- **Constituency Office Rental Expenditure (CORE)** payments made or reimbursed by IPSA to MPs for expenditure incurred wholly, exclusively and necessarily in Parliamentary duties (excluding payments or reimbursements made for any private use)
- **General Administrative Expenditure (GAE)** payments made or reimbursed by IPSA to MPs for expenditure incurred wholly, exclusively and necessarily in Parliamentary duties (excluding payments or reimbursements for any private use)
- **Winding-Up expenditure** payments made or reimbursed by IPSA to MPs, allowed on the basis that this expenditure is incurred wholly, exclusively and necessarily either to allow the Member to complete their Parliamentary duties, or in order to fulfill unconditional obligations which started before they ceased to be a Member.

The above are restricted to such payments made or reimbursed by IPSA in accordance with the guidance at Parts 9, 10 and 11 respectively of "The MPs' Expenses Scheme : Second Edition", dated July 2010.

This dispensation applies only to the expenses payments set out as above, in the circumstances outlined. If the circumstances in which the expenses payments are made change, or there is any change in IPSA's policy document or claims checking procedures,

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

[REDACTED] Business Unit Head

the dispensation will need to be reviewed. It is therefore important that IPSA advise me immediately should its guidance for MPs be revised, systems for controlling expenses payments and benefits be altered, or any changes take place in the amounts and nature of the expenses payments and benefits which may affect their liability.

Yours sincerely



Employer Liaison Team (Government Departments)

