

# The MPs' Expenses Scheme: Second Edition

July 2010



# **Independent Parliamentary Standards Authority**

## **The MPs' Expenses Scheme: Second Edition**

The MPs' Expenses Scheme presented to the House of Commons pursuant to section 5 (5) of the Parliamentary Standards Act 2009.

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## Foreword to the Second Edition

Following the General Election, the MPs' Expenses Scheme came into effect on 7 May 2010. The new scheme marks a significant break from the past, with a new set of rules based on reimbursing expenses rather than paying allowances. Given the short period which we had to develop the Scheme in time for the new Parliament, we knew that there may be anomalies and areas of necessary refinement. Through open meetings with MPs, training sessions with them and their staff members, and correspondence and calls to our information line, several areas of the scheme were identified as areas needing amendment. For this reason, on 16 June, IPSA launched the Consultation on *Amendments to MPs' Expenses Scheme Rules*. That consultation put forward nine areas for development, in addition to technical amendments resulting from the Constitutional Reform and Governance Act 2010 (the 2010 Act), which received Royal Assent on 8 April 2010. The consultation closed on 7 July 2010. We received 66 responses, 38 of which addressed the questions posed in the consultation paper.

In summary, the changes to the Scheme are as follows:

- the reflection of the 2010 Act amendments (paragraph 3.11, 3.12, 3.15, 4.5, and 4.6);
- MPs who own their property but who are not claiming mortgage interest subsidy can claim associated expenditure (paragraph 5.2(c)) ;
- MPs who are eligible for Accommodation Expenses can claim for journeys between any point in the constituency (or a home or office within 20 miles of their constituency) and Westminster or a London Area home (paragraph 7.2(a));
- for air travel, reimbursement is limited to the rate of an economy, or flexible economy, class ticket, for the same journey available at the time of booking (paragraph 7.9);
- where more than one MP travels in the same car, we have clarified that only one of the MPs may submit a claim for the cost of each journey (paragraph 7.11);
- members may claim reimbursement of the costs of an evening meal (excluding alcoholic drinks), only where they are required to be at the House of Commons because the House is sitting beyond 7:30pm, but this meal does not need to be eaten on the Parliamentary estate (paragraph 7.30);
- members may claim Travel and Subsistence Expenses for the cost of an overnight hotel for a member of their staff, where the staff member has necessarily travelled in assisting the MP in his or her Parliamentary functions, or in undertaking relevant training. Such claims may be made only when it is unreasonable to expect the staff member to return to any residence. The limits are set out in paragraph 5.22 (paragraph 7.32);

- MPs may claim reimbursement for subsistence expenses for their staff members if the staff member necessarily stays overnight in a hotel to assist the MP in his or her Parliamentary functions, or if the staff member is undertaking training. Expenditure is limited to £25 for each night for food and non-alcoholic drinks;
- MPs may submit claims for the incidental expenses of interns and volunteers if they meet the conditions set out in paragraph 8.7 (paragraph 8.2(f));
- in accordance with the conditions set out in paragraph 8.5, IPSA may at its discretion pay the salaries of MPs' staff with effect from the commencement of the staff member's employment (paragraph 8.6); and
- in addition to other payments or assistance provided by this Scheme, IPSA may, at its discretion, provide MPs on an individual basis with such additional financial assistance as it deems necessary to allow them to carry out their parliamentary duties effectively (paragraph 12.15).

All the changes which have been made are applied retrospectively to 7 May 2010.

Through this consultation, as with the consultation that informed the original Scheme, we have endeavoured to produce a scheme that is fair, workable and transparent. The responses that we have received to the *Consultation on Amendments to MPs' Expenses Scheme Rules*, along with IPSA's response to the consultation, are available on our website.

We would like to thank all the respondents to our consultation who have helped to inform the developments of the MPs' Expenses Scheme.

## **INTRODUCTION**

The MPs' Expenses Scheme is composed of 12 parts and two Schedules, covering the Fundamental Principles and a list of constituencies which are ineligible for accommodation expenses. The Scheme itself has been updated following the 16 June to 7 July 2010 consultation. The Schedules remain unchanged.

## THE MPs' EXPENSES SCHEME

### PART 1:

#### INTRODUCTION

1.1 This Scheme for the payment of expenses to Members of Parliament ("the Scheme") is made by the Independent Parliamentary Standards Authority ("IPSA") in the exercise of the powers conferred on it by section 5(3)(a) of the Parliamentary Standards Act 2009 to prepare an "MPs' allowances scheme".

1.2 The first edition of the Scheme came into force on the day after the 2010 UK General Election after the Scheme was laid before the House of Commons by the Speaker of the House. It was consulted on between 16 June 2010 and 7 July 2010, to reflect technical amendments required under the Constitutional Reform and Governance Act 2010, to correct some anomalies and unintended consequences in the drafting, and to clarify arrangements for interns and providing MPs with assistance with cash flow. This second edition will remain in force until such a time as IPSA elects to revise it.

1.3 In the course of preparing the Scheme IPSA consulted:

- (a) the Speaker of the House of Commons;
  - (b) the Committee on Standards in Public Life;
  - (c) the Leader of the House of Commons;
  - (d) the Committee on Members' Allowances;
  - (e) members of the House of Commons;
  - (f) the Review Body on Senior Salaries;
  - (g) HM Revenue and Customs; and
  - (h) HM Treasury; and
- (i) a public consultation over the period 7 January to 11 February 2010 was carried out on the principles of its approach.

1.4 This Scheme is intended to ensure that Members of Parliament are reimbursed for expenses necessarily incurred in the performance of their parliamentary functions (and for no other expenses).

1.5 In preparing this scheme IPSA has had regard to the 12 fundamental principles set out in Schedule 1, whilst respecting Members' rights under the European Convention on Human Rights, including in particular rights under Article 8.



## PART 2:

### PROCESS FOR MAKING CLAIMS

2.1 The following requirements must be satisfied in relation to any claim made for the reimbursement of an expense under the Scheme:

- (a) particulars of the claim are provided to IPSA by whatever mechanism IPSA sets out;
- (b) the claim is submitted personally by the Member of Parliament;
- (c) the claim is submitted no later than 90 days after the expenditure in question was incurred;  
and
- (d) all evidence required by IPSA in support of the claim is submitted to IPSA no later than seven days after submission of the claim to which it refers.

2.2 IPSA shall set out in guidance the type and nature of evidence that is required in relation to each claim. Unless there is provision otherwise, receipts will need to be submitted in connection with all claims made for any expenses under this Scheme.

2.3 A claim will be refused if any part of the claim or the evidence supporting the claim is redacted prior to its submission to IPSA.

2.4 IPSA may make specific provision at the end of a financial year to limit the 90 day period specified at paragraph 2.1 (c).

PART 3:

PROCESS FOR THE DETERMINATION AND REVIEW OF CLAIMS

*Determination of claims*

3.1 Following receipt of a claim, IPSA shall determine whether to allow or refuse it.

3.2 If IPSA determines to allow the claim it shall:

- (a) determine how much of the amount claimed is to be allowed; and
- (b) arrange for the amount allowed to be paid to the claimant.

3.3 No decision by IPSA to allow a particular claim shall bind IPSA from determining differently in subsequent claims of the same nature.

3.4 If IPSA determines to refuse the claim or to allow only part of the amount claimed, it shall notify the claimant and specify the reason for the refusal.

*Reviews of claims*

3.5 Where IPSA determines either to refuse a claim or to allow only part of the amount claimed, the claimant may, within 14 days of IPSA issuing that notification, request IPSA to review its determination.

3.6 A request in accordance with paragraph 3.5 may only be made on the grounds that:

- (a) the rules have been applied incorrectly; or
- (b) an administrative error has been made by IPSA.

3.7 Upon receiving a request in accordance with paragraph 3.5, IPSA shall undertake a review of whether the original determination was properly made.

3.8 IPSA may also elect to review its own determinations.

3.9 No staff member of IPSA who was involved in the original determination to refuse any part of the claim in question shall be involved in the determination of any review of that claim.

3.10 IPSA shall:

- (a) determine whether the original determination was properly made;
- (b) determine whether to confirm or alter the amount allowed under the original determination;

(c) notify the claimant of its determination; and

(d) arrange for such amount as it has determined should be allowed to be paid to the claimant.

3.11 MPs whose claims are refused by IPSA have the right (after asking IPSA to reconsider the determination and giving it a reasonable opportunity to do so as set out in paragraph 3.5) to request that their claims are reviewed by the Compliance Officer.

3.12 IPSA shall make any payments or adjustments necessary to give effect to decisions of the Compliance Officer under paragraph 3.11, provided that all relevant appeals on the matter have been withdrawn or determined and it is no longer possible for there to be a further relevant appeal.

#### *Recovery of overpayments*

3.13 Where a claimant has been paid an amount that IPSA subsequently determines should not have been paid either in full or in part, IPSA shall arrange for the amount of the overpayment to be deducted from further payments of expenses to which the claimant may become entitled.

3.14 If the claimant has no further claims pending from which the overpayment can be deducted, or the value of the repayment required is greater in magnitude than the value of any pending further claims, IPSA shall require the claimant to repay the amount in question within 1 month of being notified of the outcome of the review.

3.15 IPSA shall recover from MPs' salaries or from expenses claims payable under the Scheme:

(a) amounts that an MP has agreed to repay following an investigation by the Compliance Officer into whether the MP has been paid an amount that should not have been allowed; or

(b) amounts that the Compliance Officer has directed an MP to repay following such an investigation, together with any additional amounts that the Compliance Officer has directed the MP to pay by way of interest, penalties and/or costs incurred by IPSA in relation to the overpayment (including the costs of the Compliance Officer in carrying out the investigation).

## PART 4:

### THE EXPENSES: GENERAL CONDITIONS

4.1 No claims will be considered from a Member of Parliament who has not first set out to IPSA that they agree to abide by the rules and conditions set out in this Scheme.

4.2 In making any claim for expenses allowable under this Scheme, a Member of Parliament must certify that the expenditure was necessary for performance of their parliamentary functions, and that in incurring the expenditure they had complied with the rules within this Scheme.

4.3 Members of Parliament must also certify at the end of each year that all expenditure they incurred in that year was necessary for performance of their parliamentary functions, and that they had complied with the rules within this Scheme and had regard to the principles at Schedule 1.

4.4 Members of Parliament must provide any information or assistance reasonably required by IPSA to carry out its management assurance functions, in order to ensure the appropriate and cost-effective use of public funds, or for the purposes of audit.

4.5 Any duty of IPSA to pay any expenses to a member is subject to anything done in relation to the member in the exercise of the disciplinary powers of the House of Commons.

4.6 IPSA must provide the Compliance Officer with any information (including documents) which the Compliance Officer reasonably requires for the purposes of conducting an investigation or review under paragraph 3.11.

#### *Publishing of claims*

4.7 IPSA shall publish information relating to claims in accordance with its procedures relating to such publication.

#### *Budgets and financial limits: general provisions*

4.8 Unless specified elsewhere, all budgets and financial limits set out in this Scheme are for a year commencing on 1 April, and ending on 31 March of the following year. All references to a “year” are to be read in this context.

4.9 Where a Parliament commences within a year, IPSA will calculate budgets for the remainder of the year and set them out accordingly.

4.10 Where Parliament is dissolved within a year, IPSA may calculate proportionally reduced budgets and set them out accordingly.

4.11 IPSA may from time to time amend the budgets and financial limits set out in this Scheme.

4.12 Expenses may not be transferred between budgets, nor may they be charged in advance of the beginning of a year. Amounts unutilised in any particular year's budget may not be carried forward into subsequent years.

*Budgets which are dependent on the geographic location of a Member's constituency*

4.13 For the purposes of this Scheme, Members of Parliament representing any constituency listed in Schedule 2 are referred to as "London Area MPs", and any reference should be read accordingly.

4.14 Members of Parliament representing any other constituency are referred to as "non-London Area MPs".

*General restrictions applicable to the claiming of expenses*

4.15 Except to the extent permitted under paragraph 4.20, no expenses may be claimed relating to a Member's rental of a property, where the Member or a connected party is the owner of the property in question.

4.16 No expenses may be claimed relating to the purchase of goods or services, where the Member or a connected party is the provider of the goods or services in question.

4.17 For the purposes of this Scheme, a connected party is one where there is either a family or business relationship between the MP and the party in question.

4.18 'Air miles' or similar customer loyalty benefits and other discounts earned on purchases for which expenses are payable under this Scheme are not for personal use, but must be applied to further expenses which may be claimed.

*Transitional arrangements*

4.19 Any expense or allowance to which a Member may have been entitled under any previous allowances scheme for Members of Parliament shall cease to be payable from the date when this Scheme comes into force, except as set out in paragraphs 4.20 to 4.22 below.

4.20 Accommodation Expenses (mortgage interest): Regardless of a Member's eligibility for Accommodation Expenses as set out at paragraphs 5.4 to 5.8, a Member receiving payments for mortgage interest when this Scheme comes into force may continue to claim for such payments until 31 August 2012 or the date when the Member disposes of the property on which the allowance is claimed, whichever is the earlier (subject to the provisions in Part 5 of this Scheme).

4.21 Staffing Expenditure (connected parties): The restriction in paragraph 8.8 on the employment of connected parties shall not apply to any arrangements already in place when this Scheme is laid before the House of Commons. Staffing Expenditure may be claimed in relation to such connected parties until the date when the party in question ceases to be employed or otherwise to provide staffing assistance.

4.22 Disability Assistance: A Member receiving payments for disability assistance when this Scheme comes into force may continue to claim for expenditure of the same nature without satisfying the conditions in Part 12 of this Scheme.

PART 5:

ACCOMMODATION EXPENSES

*Purpose*

5.1 A claim may be made for Accommodation Expenses for expenses necessarily incurred on overnight accommodation which is required for the performance of the Member's parliamentary functions.

5.2 Accommodation Expenses may be claimed only for the following costs:

- (a) hotel accommodation; or
- (b) rental payments and associated expenditure as set out at paragraph 5.3; or
- (c) for MPs who own their property but who are not claiming mortgage interest subsidy under paragraph 5.2(d), associated expenditure as set out at paragraph 5.3; or
- (d) exceptionally, in the case of Members receiving payments for mortgage interest when this Scheme comes into force, continued payment of mortgage interest and associated expenditure as set out at paragraph 5.3.

5.3 Associated expenditure shall be taken to include:

- (a) utility bills (gas, electricity, other fuel and water);
- (b) council tax;
- (c) ground rent and service charges;
- (d) home contents insurance (and, in the case of Members receiving continued payment of mortgage interest, buildings insurance);
- (e) approved security measures;
- (f) installation of a landline telephone line, line rental and usage charges;
- (g) installation of a broadband connection and usage charges;
- (h) connection to an approved television broadcast package and usage charges;
- (i) the purchase of a television licence.

*Eligibility*

5.4 Accommodation Expenses are payable only to non-London Area MPs.

5.5 Accommodation Expenses shall not be payable to a Member who, by virtue of any particular office held, occupies 'grace and favour' accommodation.

5.6 Members may only claim for Accommodation Expenses in relation to a property at one location, which may be either:

(a) in the London Area (which for the purposes of this Scheme is defined as those constituencies listed at Schedule 2), or

(b) within the Member's constituency, or within 20 miles of any point on the constituency boundary.

5.7 Claims may only be made for Accommodation Expenses (other than for hotel costs) if IPSA has approved the claimant Member's rental contract, mortgage agreement, or has been provided with proof of ownership, and agreed that such claims can be made.

5.8 Accommodation Expenses may only be paid in relation to hotel costs to non-London Area MPs who have informed IPSA of their intention not to claim for rental property, mortgage interest, associated expenditure under paragraph 5.3, or the London Area Living Payment.

*Budgets: rental payments in the London Area*

5.9 For MPs claiming for rental payments in the London Area, the annual Accommodation Expenses budget (including all associated expenditure as set out at paragraph 5.3) is £19,900.

5.10 Within this budget, a maximum of £17,400 can be claimed for rental payments in any year.

*Budgets: rental payments within Members' constituencies*

5.11 For MPs claiming for rental payments within the Member's constituency, or within 20 miles of any point on the constituency boundary, IPSA may set out in guidance annual Accommodation Expenses budgets, which may vary having regard to particular constituencies.

*Budgets: MPs claiming for mortgage interest*

5.12 For MPs claiming for mortgage interest, the annual Accommodation Expenses budget (including all associated expenditure as set out at paragraph 5.3) is £17,500.

5.13 Within this budget, a maximum of £15,000 can be claimed for mortgage interest in any year.



*Budgets: Members who elect to share rental accommodation*

5.14 If two eligible Members elect to share rental accommodation, that intention shall be registered with IPSA when an application for expenses relating to the shared property is made. Throughout the duration of such arrangements, the combined Accommodation Expenses budget for those two Members is limited to four thirds of one Member's budget.

5.15 For any subsequent eligible Members who elect to share this accommodation, the combined Accommodation Expenses budget for all of the Members sharing the accommodation is to be increased by two thirds of one Member's budget.

5.16 All costs claimed from Accommodation Expenses by Members who elect to share accommodation are to be apportioned equally.

*Additional budgets for MPs with responsibility for caring for others*

5.17 A Member who is eligible to claim Accommodation Expenses for rental costs may claim an additional amount of up to £2,425 in any financial year for any additional expenditure that may be required, for each person for whom that Member has caring responsibilities.

5.18 For this purpose a Member will be deemed to have caring responsibilities in the circumstances set out in the table below:

| <b>Description</b>  | <b>Eligibility</b>                  |
|---|-------------------------------------|
| A dependent child of up to the age of five years  | All Members                         |
| A dependent child in full-time education, of up to the age of 21 years  | Members who are the sole carer only |
| Any family member for whom the MP is the primary carer, who is in receipt of one of the following benefits: <ul style="list-style-type: none"><li>• Attendance Allowance</li><li>• Disability Living Allowance at the middle or highest rate for personal care</li><li>• Constant Attendance Allowance at or above the normal maximum rate with an Industrial Injuries Disablement Benefit, or basic (full day) rate with a War Disablement Pension</li></ul> | All Members                         |

### *Loans for deposits on rental properties*

5.19 A Member who is eligible to claim Accommodation Expenses for rental costs may apply to IPSA for a loan to cover any deposit payable at the commencement of a tenancy.

5.20 The Member shall be responsible for securing the return of the deposit and for repaying the amount in full to IPSA, no later than one month after the date on which the tenancy came to an end or when the Member ceases to be an MP (whichever is earlier). Any shortfall between the deposit paid and the amount returned shall be the sole responsibility of the Member.

### *Conditions applicable to Accommodation Expenses*

5.21 A Member's entitlement to an uplift in their budget for Accommodation Expenses attributable to caring responsibilities as set out at paragraph 5.18 shall cease under the following circumstances:

- (a) in the case of any person for whom the Member has caring responsibilities, when that person ceases to reside with the Member;
- (b) in the case of a dependent child who attains the age of five years, six months after the end of the financial year during which the child attains that age;
- (c) in the case of a dependent child in full-time education who attains the age of 21 years, six months after the end of the financial year during which the child attains that age or concludes full-time education; and
- (d) in the case of any family member for whom the MP is the primary carer, who is in receipt of one of the benefits listed at paragraph 5.18, six months after the end of any financial year during which the family member ceases to be in receipt of one of those benefits.

5.22 Hotel accommodation: Accommodation Expenses may only be claimed in relation to hotel accommodation up to a maximum cost of £130 per night in the London Area, or £105 elsewhere in the United Kingdom.

5.23 Charges for use of telephones: IPSA will be entitled to limit reimbursement of the cost of bills for telephone usage incurred under paragraph 5.3(f), 9.11(d) and 10.4(a) to a percentage of the actual cost incurred to reflect likely usage for purposes other than the pursuance of parliamentary functions.

5.24 Continued provision of mortgage interest: In the case of Members receiving payments for mortgage interest for a property when this Scheme comes into force, IPSA may make conditions relating to the recovery from those Members of a value relating to the extent of subsidy by the taxpayer of any increases in value of that property.

PART 6:

LONDON AREA LIVING PAYMENT

*Purpose*

6.1 The London Area Living Payment contributes towards the additional expenses of living in the London Area or of commuting regularly to the London Area.

*Eligibility*

6.2 The London Area Living Payment may be claimed by London Area MPs, or by non-London Area MPs who have informed IPSA of their intention not to claim for accommodation expenses.

*Limit*

6.3 The London Area Living Payment is limited to £3,760 per financial year, payable on a monthly basis.

*Conditions applicable to the London Area Living Payment*

6.4 The London Area Living Payment will not be payable in relation to any period before notification is given to IPSA that the Member has elected to claim it.

6.5 The London Area Living Payment shall not be payable to a Member who occupies any 'grace and favour' accommodation (by virtue of any particular office held).

6.6 The London Area Living Payment shall not be payable to a Member who receives payment for mortgage interest under paragraph 4.20 of this Scheme.

6.7 If a Member in receipt of the London Area Living Payment subsequently elects to claim Accommodation Expenses, the Member's entitlement to the London Area Living Payment shall cease with effect from the day before Accommodation Expenditure is claimed.

## PART 7:

### TRAVEL & SUBSISTENCE EXPENSES

#### *Purpose*

7.1 Travel and Subsistence Expenses may be claimed for the costs of travel, travel-related and subsistence expenditure undertaken by an MP or others, which are necessarily incurred in the performance of the MP's parliamentary functions.

#### *MPS' travel*

7.2 Members may claim Travel and Subsistence Expenses for journeys which are necessary for the performance of their parliamentary functions, and fall into one of the following categories:

- (a) for MPs who are eligible for Accommodation Expenses, journeys between any point in the constituency (or a home or office within 20 miles of their constituency) and Westminster or a London Area home;
- (b) for MPs who are not eligible for Accommodation Expenses, journeys between their constituency office and Westminster;
- (c) travel within the constituency or within 20 miles of the constituency boundary;
- (d) extended UK travel that can be justified to IPSA; or
- (e) a maximum of three return journeys to the national Parliaments of Council of Europe member states, or institutions and agencies of the European Union.

#### *General conditions*

7.3 Other than at paragraph 7.34 below (late night taxis), no expenses will be payable for the cost of journeys between:

- (a) Westminster and an MP's home in the London Area; or
- (b) an MP's constituency home and their constituency office.

7.4 No expenses will be payable for journeys which are undertaken for the purpose of carrying out ministerial functions, or for carrying out functions relating to an MP's role on a Select Committee or official delegation.

7.5 The Member should always have regard to whether any particular journey is necessary and, if it is, the most cost-effective way to undertake it. In particular, whatever means of purchased transport is used, consideration should be given to whether potential savings to public funds could be made through the use of concessionary fares such as season tickets, advance purchase or off-peak travel.

*Specific conditions: public transport*

7.6 The actual costs of allowable public transport journeys for journeys by bus, underground or other metropolitan transport system will be reimbursed.

7.7 Members may claim reimbursement for costs incurred in relation to allowable journeys by rail. Such reimbursement will be limited to the rate of an “anytime standard open” ticket for the same journey prevalent at the time of the claim.

7.8 Where a Member obtains a railcard which allows savings to be made on future purchases of rail tickets, reimbursement of the cost of the railcard may be claimed.

7.9 Members may claim reimbursement for costs incurred in relation to allowable journeys by air, coach or ferry. In the case of coach or ferry, only the costs of economy class tickets or the equivalent will be reimbursed. For air travel, reimbursement is limited to the rate of an economy, or flexible economy, class ticket for the same journey available at the time of booking.

*Specific conditions: private transport*

7.10 Private cars, motorcycles or bicycles may be used as an alternative to public transport where there is a specific need or it is cost-effective to do so. A Member undertaking a journey by private transport, as the driver, will be reimbursed in accordance with the rates set out in IPSA’s guidance.

7.11 Where more than one MP travels in the same car, only one of the MPs may submit a claim for the cost of each journey.

7.12 Members using private transport may claim reimbursement of costs necessarily incurred in relation to their journey for parking charges, congestion zone charging and road tolls.

7.13 Taxi fares will be reimbursed from Travel and Subsistence Expenses where a journey is necessary and at least one of the following criteria is satisfied:

- (a) no other reasonable method of transport is available for all or part of the journey; or
- (b) alternative methods of transport are impracticable due to pregnancy, disability, illness or injury of the MP or staff member.

7.14 Alternatively, private hire cars may be used in the above circumstances where a saving to the public purse over the cost of using taxis can be demonstrated.

7.15 If a private hire car is hired for one or more journeys which are necessary for the performance of parliamentary functions, it may not be used for any other journeys. The car must also be returned at the end of its hire with a full tank of fuel, to avoid any penalty charges.

7.16 Members may claim for the cost of hiring the car, of any fuel used, and insurance purchased.

*Travel by members of MPs' staff*

7.17 MPs may claim Travel and Subsistence Expenses in respect of the following journeys made by members of their staff:

- (a) journeys between the MP's constituency office and Westminster;
- (b) travel within the constituency or within 20 miles of the constituency boundary; and
- (c) travel elsewhere within the UK for the purposes of relevant training.

7.18 No more than 24 single journeys as described at paragraph 7.17(a) may be claimed for each staff member in each year.

7.19 All of the conditions at paragraphs 7.4 to 7.16 apply to travel by members of MPs' staff, apart from paragraph 7.8 (railcards).

*Travel by family members*

7.20 Members may claim Travel and Subsistence Expenses in respect of travel for their dependent children aged under 16 years. Such claims are limited to 30 single journeys per child between the Member's London Area residence and the constituency residence in each year.

7.21 Where a Member is deemed to have responsibility for caring for others under paragraph 5.18, the MP may claim for journeys by those people for whom they are deemed to have responsibility for caring. Such claims are limited to 30 single journeys between the Member's London Area residence and the constituency residence in each year for each person for whom the MP is deemed to have responsibility for caring.

7.22 In the circumstances at paragraph 7.21, where the MP shares responsibility for caring with a spouse or partner, the MP may also claim for journeys by their spouse or partner. Such claims are limited to 30 single journeys per person between the Member's London Area residence and the constituency residence in each calendar year.

7.23 All of the conditions at paragraphs 7.4 to 7.16 apply to travel by members of MPs' families, apart from paragraph 7.8 (railcards).

### *Subsistence expenditure for MPs*

7.24 Members may claim Travel and Subsistence Expenses for the cost of an overnight hotel where they have necessarily travelled in relation to their parliamentary functions, and it is unreasonable to expect them to return to any residence either in the London Area or their constituency.

7.25 Travel and Subsistence Expenses may not be claimed in relation to hotels in the London Area except in the circumstances at paragraphs 7.35 – 7.36 below.

7.26 Where Travel and Subsistence Expenses are claimed in relation to hotels outside the United Kingdom, this is subject to an upper limit of £130 per night.

7.27 Where Travel and Subsistence Expenses are claimed in relation to hotels inside the United Kingdom but outside the London Area, Travel and Subsistence Expenses may only be claimed in relation to hotel accommodation up to a maximum cost of £105 per night.

7.28 Where an MP necessarily stays overnight neither in the London Area nor their constituency, for reasons derived from their Parliamentary functions, they may also claim Travel and Subsistence Expenses for expenditure incurred in purchasing food and non-alcoholic drinks.

7.29 Expenditure under paragraph 7.28 is limited to £25 per night.

7.30 Members may claim reimbursement of the costs of an evening meal (excluding alcoholic drinks), only where they are required to be at the House of Commons because the House is sitting beyond 7:30pm.

7.31 Expenditure under paragraph 7.30 is limited to £15 per night.

### *Subsistence expenditure for staff*

7.32 Members may claim Travel and Subsistence Expenses for the cost of an overnight hotel for a member of their staff, where the staff member has necessarily travelled in assisting the MP in his or her parliamentary functions, or is undertaking relevant training. Such claims may be made only when it is unreasonable to expect the staff member to return to any residence. The limits set out in paragraph 5.22 shall also apply for each staff member.

7.33 MPs may claim reimbursement for subsistence expenses for their staff members if the staff member necessarily stays overnight in a hotel to assist the MP in his or her parliamentary functions, or if the staff member is undertaking training. Expenditure is limited to £25 for each night for food and non-alcoholic drinks.

*Specific provision for late parliamentary sittings*

7.34 Members may claim for reimbursement of taxi fares for journeys from the House of Commons to a London Area residence, only where they are required to be at the House of Commons because the House is sitting beyond 11pm. This is subject to an upper limit of £80 in respect of each such journey.

7.35 Non-London Area MPs who claim the London Area Living Payment may alternatively in the circumstances set out at paragraph 7.34 claim for the cost of an overnight stay in a hotel. This is subject to an upper limit of £130 per night.

7.36 Where any Member is required to be at the House of Commons because the House is sitting beyond 1am, they may claim for the cost of an overnight stay in a hotel if it would not be reasonable to return to any residence. This is subject to an upper limit of £130 per night.



## PART 8:

### STAFFING EXPENDITURE

#### *Purpose*

8.1 Staffing Expenditure may be claimed to meet the cost incurred in the provision of staff to assist with the performance of the Member's parliamentary functions.

8.2 Staffing Expenditure may be used to meet the following costs:

- (a) staff salaries, employers' contributions to National Insurance and employers' contributions to pension schemes;
- (b) payments to pooled staffing resources;
- (c) payments for bought-in services;
- (d) overtime payments, to the extent that these are specified in staff's terms and conditions;
- (e) payments for childcare vouchers for staff or other payments by way of salary sacrifice schemes; and
- (f) the incidental expenses of interns and volunteers (as set out in paragraph 8.7).

#### *Eligibility*

8.3 All Members are eligible for Staffing Expenditure.

#### *Limit*

8.4 The annual Staffing Expenditure budget for each Member is £109,548.

#### *Conditions*

8.5 Subject to paragraph 8.7 and 8.8, and subject to notification by an MP to IPSA by 30 June 2010 of any exceptions in respect of staff employed prior to this Scheme coming into effect and continuing after that date, the salaries of staff employed by a Member will be paid by IPSA provided that the following conditions are satisfied:

- (a) the member of staff is employed to do work that complies with one or more of the Job Descriptions published by IPSA from time to time;

(b) the employee's salary is within the range published by IPSA from time to time as being applicable to the Job Description in question;

(c) A contract of employment that complies with the model contract of employment published by IPSA from time to time has been signed by the relevant parties;

(d) the Member has provided to IPSA –

i. a Job Description (including the applicable pay range for the job) for the employee in question, and

ii. a signed contract of employment that complies with the model that shall be published by IPSA from time to time; and

(e) the Member has obtained IPSA's approval to the contract of employment

8.6 Once the conditions set out in paragraph 8.5 have been fulfilled (or IPSA is satisfied that they will be fulfilled) IPSA may at its discretion pay the salaries of MPs' staff with effect from the commencement of the staff member's employment.

8.7 MPs must have a signed agreement with any interns or volunteers and this must be submitted to IPSA before claims can be made. The signed agreement must comply with the model agreement that shall be published by IPSA from time to time. Incidental expenses are limited to reasonable travel and food, and non-alcoholic beverages.

8.8 Except where paragraph 4.21 applies, a Member will not receive funds from Staffing Expenditure for the salary of more than one employee who is a connected party.

8.9 Nothing in this Scheme shall be taken to affect the MP's position as the employer of their staff.

#### *Employers' contributions to National Insurance*

8.10 Employers' National Insurance contributions will be paid by IPSA for all members of staff for whom salaries are paid. These will be deducted from the budget for Staffing Expenditure. Employees' contributions will be deducted from salaries.

#### *Pension scheme payments*

8.11 Employers' pension contributions will be paid by IPSA for all members of staff for whom salaries are paid. These will be deducted from the budget for Staffing Expenditure. Employees' contributions will be deducted from salaries.

8.12 Except where the employee in question has opted out of the Portcullis Pension Plan, the contributions at paragraph 8.11 shall be towards that plan and shall be equal to 10% of the employee's salary.

8.13 IPSA will if requested by the MP make contributions to an approved pension plan other than the Portcullis Pension Plan if it is satisfied that this is the preference of that staff member.

*Payments for bought-in services and pooled staffing resources*

8.14 Staffing assistance may alternatively be obtained through bought-in services or from pooled staffing resources.

8.15 In making claims for payments under paragraph 8.14 Members must have regard to the conditions with regard to provision of services by connected parties set out at paragraph 4.16.

*Salary sacrifice for employee benefits*

8.16 A Member may request IPSA to make arrangements for employees to have access to benefits such as childcare voucher schemes through salary sacrifice arrangements. Payments from staff's salaries will be administered by IPSA. Any employer contributions will be deducted from the budget for Staffing Expenditure.

## PART 9:

### CONSTITUENCY OFFICE RENTAL EXPENDITURE

#### *Purpose*

9.1 Constituency Office Rental Expenditure (CORE) may be claimed for costs incurred by the Member for the performance of parliamentary functions relating to the Member's constituency, in order to maintain one or more offices, or to provide surgeries.

#### *Eligibility*

9.2 All Members are eligible for CORE.

9.3 For London Area MPs, the annual CORE budget (including all associated expenditure as set out at paragraph 9.11) is £12,761.

9.4 For non-London Area MPs, the annual CORE budget (including all associated expenditure as set out at paragraph 9.11) is £10,663.

#### *Constituency Office rental*

9.5 CORE may be claimed for the rent of one or more premises to be used as a constituency office.

9.6 A constituency office must be located within the area of the constituency or less than 20 miles outside the boundary of that area.

9.7 In a case where the premises are to be rented from a political party or constituency association, a valuation must be provided from a qualified independent assessor as to the market rate for the contract, and that market rate must not be exceeded.

#### *Loans for deposits on rental properties*

9.8 A Member who is eligible to claim CORE for rental costs may apply to IPSA for a loan to cover any deposit payable at the commencement of a tenancy.

9.9 The Member shall be responsible for securing the return of the deposit and for repaying the amount in full to IPSA, no later than one month after the date on which the tenancy came to an end or when the Member ceases to be an MP (whichever is earlier). Any shortfall between the deposit paid and the amount returned shall be the sole responsibility of the Member.

### *Constituency surgeries*

9.10 Whether or not a claim is made for rent of a constituency office under paragraph 9.5, CORE may be claimed for the rent or hire of premises in which to hold constituency surgeries.

### *Associated expenditure*

9.11 CORE may be claimed for the following costs incurred in connection with the premises for a constituency office or constituency surgery:

- (a) energy and water bills;
- (b) business rates;
- (c) contents insurance; and
- (d) rental costs for telephone and internet access and the costs of usage.

### *Use of offices by others*

9.12 If a licence is granted or permission is given to any person for the use of the premises or any part of them on one or more occasions, a fee must be charged which reflects an appropriate proportion of the rent and other costs incurred.

9.13 Any amount charged as a fee must be remitted to IPSA.

### *Sharing offices*

9.14 If the premises for a constituency office or surgery are shared with another MP, a member of the European Parliament, the Scottish Parliament, the National Assembly for Wales or the Northern Ireland Assembly, CORE may be claimed only for the appropriate proportion of the rent and other costs payable.

## PART 10:

### GENERAL ADMINISTRATIVE EXPENDITURE

#### *Purpose*

10.1 A claim for General Administrative Expenditure may be made in relation to expenditure incurred by the Member that is not claimable from other budgets under this scheme, and falls into the following categories:

- (a) office equipment, including initial installation and maintenance;
- (b) the procurement of services;
- (c) communication costs, including stationery.

#### *Budgets*

10.2 The annual General Administrative Expenditure budget is £10,394.

10.3 IPSA may set, in its guidance, limits on expenditure on individual items.

#### *Qualifying expenditure*

10.4 The expenditure for which General Administrative Expenditure may be claimed includes:

- (a) The facilities, equipment, supplies and services required for the use of the Member, the Member's staff or visitors to the Member's office, including:
  - (i) the purchase or hire of office furniture;
  - (ii) the purchase or hire of computers, printers, photocopiers, fax machines, scanners and shredders, for which provision is not made separately by the House of Commons;
  - (iii) the purchase of computer hardware or software for the Member or the Member's staff, for which provision is not made separately by the House of Commons;
  - (iv) the purchase or hire of telephone systems (including mobiles);
  - (v) the payment of accounts for telephone and internet usage relating to the Member's Parliamentary functions;
  - (vi) the purchase or hire of a television (limited to one purchase per Parliament) and the purchase of a licence for its use;

(vii) the purchase of stationery and postage costs (to the extent that they are not already provided directly by the House of Commons).

(b) Installation and maintenance costs in relation to any items of office equipment for which General Administrative Expenditure is available.

(c) Removal costs incurred in the event that it is necessary to move the location of the Member's office during the course of a Parliament.

(d) The commissioning of services, including:

(i) relevant training for the Member and the Member's staff, to the extent that it is not provided by the House of Commons;

(ii) professional services such as legal advice or other services requiring specialist expertise (but not including accountancy for personal tax work);

(iii) recruitment services;

(iv) interpretation, translation and sign language services;

(v) security services.

(e) Communications expenditure, comprising:

(i) the hire of venues for meetings and catering services required to provide hospitality to visitors;

(ii) the production, design and hosting of an MP's website (including the purchase of a domain name);

(iii) the design and production of contact cards;

(iv) the advertising of constituency meetings or surgeries.

### *Conditions*

10.5 Where a Member shares an office and facilities with another Member or with a member of a devolved legislature or of the European Parliament, an agreement setting out how the costs are to be apportioned must also be submitted.

10.6 General Administrative Expenditure may not be claimed for either:

(a) funding any material that contains a party political logo or emblem; or

(b) publishing any material which could be construed as campaign expenditure within the scope of the Political Parties, Elections and Referendums Act 2000.

## PART 11:

### WINDING-UP EXPENSES

#### *Purpose*

11.1 Winding-Up Expenses are designed to meet the cost of completing the outstanding parliamentary functions of a person who ceases to be a Member of Parliament.

#### *Eligibility*

11.2 All former Members of Parliament are eligible for Winding-Up Expenses.

11.3 Winding-Up Expenses are available for Members when they are not re-elected to Parliament (whether or not this is because they do not stand at a General Election) or who leave the House during a Parliament. It is payable only to a former Member of Parliament, who ceased to be such a Member a maximum of two months before the date on which the expense being claimed was incurred.

11.4 Winding-Up Expenses may be claimed for the costs of concluding parliamentary functions, including:

- (a) salary, and National Insurance costs for any staff who continue to work for the Member (for up to a maximum of two months after the Member leaves Parliament);
- (b) other contractual liabilities for staff in respect of the period after the date of the General Election, such as any overtime worked, untaken holiday and pay in lieu of notice if allowed by staff contracts;
- (c) employee pension contributions in respect of service during the winding up period, redundancy or termination payments to staff;
- (d) contractual liabilities for offices and/or equipment, such as office rent and utility bills and equipment rental payments for the notice period;
- (e) travel costs where necessary for completion of parliamentary functions, with certification that the travel was for the purpose of closing down such functions;
- (f) any costs reasonably incurred under the terms of an office rental agreement, such as the costs of redecorating the office and making good dilapidations;
- (g) postage, stationery and telephone costs, subject to rules in Part 10 of this Scheme, with evidence that the claim relates to the conclusion of parliamentary functions;
- (h) the costs of removing items such as furniture from the Member's office;



(i) other associated costs, such as the shredding of confidential waste or cleaning the hard disk of any IT equipment which has been purchased with an allowance paid under the Scheme;

(j) the costs, including removal costs, of leaving any home funded through an allowance paid under the Scheme, but excluding redecoration and cleaning costs.

*Limit*

11.5 Winding-up Expenses are limited to a maximum of £40,609.

PART 12:

MISCELLANEOUS EXPENSES AND FINANCIAL ASSISTANCE

12.1 A Member may claim one or more of the miscellaneous expenses contained in this part of the Scheme where applicable to the Member's circumstances.

A. Disability Assistance

*Purpose*

12.2 Disability Assistance may be claimed for necessary additional expenditure incurred in the performance of a Member's parliamentary functions which is reasonably attributable to a disability of a Member.

12.3 In addition to the expenditure for which claims may be made under other parts of this Scheme, Disability Assistance may be claimed for items or costs including:

- (a) staff and associated costs;
- (b) IT and other specialist equipment;
- (c) office furniture;
- (d) necessary adjustments to office premises or accommodation;
- (e) necessary costs of securing larger office premises or accommodation;
- (f) necessary additional travel costs.

*Eligibility*

12.4 Disability Assistance may be claimed by any Member with a disability within the meaning of the Disability Discrimination Act 1995.

*Conditions*

12.5 A claim for Disability Assistance must be accompanied by an assessment by a suitably qualified person specifying the nature of the condition in question, the assistance required and a recommended period of review.

## B. Security Assistance

### *Purpose*

12.6 A claim may be made for Security Assistance for additional security measures that are necessary to enable the Member's parliamentary functions to be undertaken.

### *Eligibility*

12.7 A claim may be made by any Member who considers that measures are necessary to safeguard the Member, or the Member's staff or equipment at any location outside the Parliamentary Estate where assistance towards the provision of such measures is not available from the House of Commons.

### *Limit*

12.8 The limit for Security Assistance will normally be £2,000 in any financial year except where advice from the Police or Security Service indicates that expenditure on security measures exceeding that amount is necessary.

### *Conditions*

12.9 IPSA shall not accept a claim for Security Assistance unless:

- (a) it is provided with a copy of a report by the Police or Security Service setting out the grounds for the proposed expenditure; and
- (b) it is satisfied that the Member's ability to perform the Member's parliamentary functions in safety would be significantly impaired if the claim is not accepted.

12.10 Any claim for Security Assistance should be approved in principle before any contract is entered into to incur the expenditure. The in principle claim should be accompanied with an estimate of the costs to be incurred, obtained from a reliable supplier.

## C. Insurance

12.11 In addition to any insurance which is payable under Parts 5 and 9 of this Scheme, MPs may claim in respect of premium payments for the following types of insurance:

- (a) Employer's Liability Insurance, up to a limit of £10,000,000;
- (b) Public Liability Insurance, up to a limit of £5,000,000;

(c) Travel Insurance, to cover travel under paragraph 7.2 (e).

12.12 No claim may be made under paragraph 12.11 if the MP is otherwise provided with the type of insurance in question by the House of Commons or by IPSA.

#### D. Contingency payments

12.13 Where a Member necessarily incurs expenditure or liability for expenditure related to the performance of the Member's parliamentary functions which is not covered by any of the allowances set out in this Scheme or, if it is covered by one or more of those allowances, it exceeds any financial limit that may apply, the Member may apply to IPSA to be reimbursed on an exceptional basis in respect of that expenditure.

12.14 IPSA may decide to accept or reject a claim under paragraph 12.13 (or any part of it) at its sole discretion, and in considering its decision shall take into account the following factors:

- (a) whether the Member could reasonably have been expected to take any action to avoid the circumstances which gave rise to the expenditure or liability;
- (b) whether the Member's performance of parliamentary functions will be significantly impaired by a refusal of the claim.

#### E. Necessary financial assistance

12.15 In addition to any other payments or assistance provided by this Scheme, IPSA may, in its discretion, provide MPs on an individual basis with such additional financial assistance as it deems necessary to allow them to carry out their parliamentary functions effectively.

## SCHEDULE 1 – FUNDAMENTAL PRINCIPLES

1. Members of Parliament should always behave with probity and integrity when making claims on public resources. MPs should be held, and regard themselves, as personally responsible and accountable for expenses incurred, and claims made, and for adherence to these principles as well as to the rules.
2. Members of Parliament have the right to be reimbursed for unavoidable costs where they are incurred wholly, exclusively, and necessarily in the performance of their parliamentary duties, but not otherwise.
3. Members of Parliament must not exploit the system for personal financial advantage, nor to confer an undue advantage on a political organisation.
4.
  - (a) The system should be open and transparent.
  - (b) The system should be subject to independent audit and assurance.
5. The details of the expenses scheme for Members of Parliament should be determined independently of Parliament.
6. There should be clear, effective and proportionate sanctions for breaches of the rules, robustly enforced.
7. The presumption should be that in matters relating to expenses, MPs should be treated in the same manner as other citizens. If the arrangements depart from those which would normally be expected elsewhere, those departures need to be explicitly justified.
8. The scheme should provide value for the taxpayer. Value for money should not necessarily be judged by reference to financial costs alone.
9. Arrangements should be flexible enough to take account of the diverse working patterns and demands placed upon individual MPs, and should not unduly deter representation from all sections of society.

SCHEDULE 2 – LIST OF CONSTITUENCIES WHOSE MPs ARE INELIGIBLE FOR ACCOMMODATION EXPENSES

1. Aldershot
2. Barking
3. Basildon & Billericay
4. Basingstoke
5. Battersea
6. Beaconsfield
7. Beckenham
8. Bermondsey & Old Southwark
9. Bethnal Green & Bow
10. Bexleyheath & Crayford
11. Brent Central
12. Brent North
13. Brentford & Isleworth
14. Brentwood & Ongar
15. Bromley & Chislehurst
16. Broxbourne
17. Camberwell & Peckham
18. Carshalton & Wallington
19. Castle Point
20. Chatham & Aylesford
21. Chelmsford
22. Chelsea & Fulham
23. Chesham & Amersham
24. Chingford & Woodford Green
25. Chipping Barnet
26. Cities of London & Westminster
27. Crawley

28. Croydon Central
29. Croydon North
30. Croydon South
31. Dagenham & Rainham
32. Dartford
33. Dulwich & West Norwood
34. Ealing Central & Acton
35. Ealing North
36. Ealing, Southall
37. East Ham
38. East Surrey
39. Edmonton
40. Eltham
41. Enfield North
42. Enfield, Southgate
43. Epping Forest
44. Epsom & Ewell
45. Erith & Thamesmead
46. Esher & Walton
47. Feltham & Heston
48. Finchley & Golders Green
49. Gravesham
50. Greenwich & Woolwich
51. Guildford
52. Hackney North & Stoke Newington
53. Hackney South & Shoreditch
54. Hammersmith
55. Hampstead & Kilburn

56. Harlow
57. Harrow East
58. Harrow West
59. Hayes & Harlington
60. Hemel Hempstead
61. Hendon
62. Hertford & Stortford
63. Hertsmere
64. Hitchin & Harpenden
65. Holborn & St Pancras
66. Hornchurch & Upminster
67. Hornsey & Wood Green
68. Ilford North
69. Ilford South
70. Islington North
71. Islington South & Finsbury
72. Kensington
73. Kingston & Surbiton
74. Lewisham East
75. Lewisham West & Penge
76. Lewisham, Deptford
77. Leyton & Wanstead
78. Luton North
79. Luton South
80. Maidenhead
81. Mid Sussex
82. Milton Keynes North



83. Milton Keynes South
84. Mitcham & Morden
85. Mole Valley
86. North East Bedfordshire
87. North East Hampshire
88. North East Hertfordshire
89. Old Bexley & Sidcup
90. Orpington
91. Poplar & Limehouse
92. Putney
93. Reading East
94. Reading West
95. Reigate
96. Richmond Park
97. Rochester & Strood
98. Romford
99. Ruislip, Northwood & Pinner
100. Runnymede & Weybridge
101. Sevenoaks
102. Slough
103. South Basildon & East Thurrock
104. South West Bedfordshire
105. South West Hertfordshire
106. South West Surrey

107. Spelthorne
108. St Albans
109. Stevenage
110. Streatham
111. Surrey Heath
112. Sutton & Cheam
113. Thurrock
114. Tonbridge & Malling
115. Tooting
116. Tottenham
117. Twickenham
118. Uxbridge & South Ruislip
119. Vauxhall
120. Walthamstow
121. Watford
122. Welwyn Hatfield
123. West Ham
124. Westminster North
125. Wimbledon
126. Windsor
127. Woking
128. Wycombe



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