



10 DOWNING STREET  
LONDON SW1A 2AA  
[www.number10.gov.uk](http://www.number10.gov.uk)

From the Operations Section

3 April 2012

Dear Mr Skillen

**Our reference FOI316314**

Thank you for your email of 7 March, asking

*Does the Prime Minister make any personal financial contribution towards his and his family's use of the private accommodation at 10 Downing Street and at Chequers, including council tax, food, utility bills and staff charges. If yes, how much in the last financial year. If not, why not? Is use of the private accommodation a taxable benefit. If not, why not?*

*Why does the Prime Minister retain use of Chequers, with associated costs, when the Government's priority is to reduce the deficit?*

The Ministerial Code makes clear that where a Minister is allocated an official residence, they must ensure that all personal tax liabilities, including council tax, are properly discharged, and that they personally pay such liabilities. Ministers that have been allocated an official residence will be personally liable for the full payment of council tax. The Prime Minister pays the full rate of council tax for the Downing Street residence.

HMRC accept that Government Ministers occupying official residences by virtue of their jobs meet the statutory conditions for exemption from a tax charge on the property itself. However, tax is charged on associated services, such as heating, lighting, repairs, redecoration and furniture. The charge is on the value of the benefit limited to 10% of the taxable Ministerial salary (not including their parliamentary salary) and any other benefits.

By being in receipt of an official residence (at No.11 Downing Street), the Prime Minister does not receive any Parliamentary Allowances for accommodation - he meets all these costs himself.

The Freedom of Information Act provides the requestor with an access right to recorded information. It does not extend to requests for views, comments, or answers to a particular matter where recorded information is not held. Nor does the Freedom of Information Act require Public Authorities to create new information for the purpose of responding to a request.

We do not hold recorded information in relation to the second part of your request.

Yours sincerely

A handwritten signature in cursive script, appearing to read 'S. Jameson'.

**SARAH JAMESON**

Mr Ernie Skillen  
By email



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LONDON SW1A 2AA

If you are unhappy with the level of service you have received from this office in relation to any aspect of your request, you may ask for an internal review.

You should contact:

Roger Smethurst  
Head of Knowledge and Information Management Unit  
Admiralty Arch  
North Entrance  
The Mall  
London  
SW1A 2WH

Email: [foiteam@cabinet-office.x.gsi.gov.uk](mailto:foiteam@cabinet-office.x.gsi.gov.uk)

You should note that the Cabinet Office will not normally accept an application for internal review if it is received more than two months after the date that the reply was issued.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner's Office for a decision. The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF

