

[REDACTED]

---

**From:** [REDACTED]@hmrc.gsi.gov.uk  
**Sent:** 23 April 2012 11:31  
**To:** [REDACTED]  
**Cc:** [REDACTED]@hmrc.gsi.gov.uk  
**Subject:** RE: IPSA Dispensations 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

[REDACTED]

[REDACTED]

**Employer Liaison Team (Government Departments)**

**Tel – 029 20** [REDACTED]

**Fax – 029 20** [REDACTED]

---

**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]  
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)

The contents of this email are private and confidential and intended for the named recipient(s) only. The use, disclosure, storage or copying of this email and its contents is not permitted without the written consent of IPSA. If you are not an intended recipient, please inform the sender by return email and delete all copies. No employee or agent of IPSA is authorised to conclude any binding agreement on IPSA's behalf with you by email. Any views expressed in this message are those of the author and do not necessarily represent those of IPSA. IPSA accepts no liability, including liability for negligence, in respect of any statement in this email.

IPSA reserves the right to monitor record and retain any incoming and outgoing emails for security reasons and for monitoring internal compliance with IPSA policy on email use. IPSA has taken steps to ensure this email and its attachments are virus free, however, you are advised that you open attachments at your own risk.

---

This email has been scanned by the Symantec Email Security.cloud service.  
For more information please visit <http://www.symanteccloud.com>

---

This email was received from the INTERNET and scanned by the Government Secure Intranet anti-virus service supplied by Cable&Wireless Worldwide in partnership with MessageLabs. (CCTM Certificate Number 2009/09/0052.) In case of problems, please call your organisation's IT Helpdesk. Communications via the GSi may be automatically logged, monitored and/or recorded for legal purposes.

The information in this e-mail and any attachments is confidential and may be subject to legal professional privilege. Unless you are the intended recipient or his/her representative you are not authorised to, and must not, read, copy, distribute, use or retain this message or any part of it. If you are not the intended recipient, please notify the sender immediately.

HM Revenue & Customs computer systems will be monitored and communications carried on them recorded, to secure the effective operation of the system and for lawful purposes.

The Commissioners for HM Revenue and Customs are not liable for any personal views of the sender.

This e-mail may have been intercepted and its information altered.

The original of this email was scanned for viruses by the Government Secure Intranet virus scanning service supplied by Cable&Wireless Worldwide in partnership with MessageLabs. (CCTM Certificate Number 2009/09/0052.) On leaving the GSi this email was certified virus free.

Communications via the GSi may be automatically logged, monitored and/or recorded for legal purposes.

---

This email has been scanned by the Symantec Email Security.cloud service.  
For more information please visit <http://www.symanteccloud.com>

---

