

Benefit in Kind – Certain Benefits for Members of the Permanent Defence Force

Part 05-03-13

This document should be read in conjunction with section 120B of the Taxes
Consolidation Act 1997 (TCA)

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1. Introduction

The purpose of this manual is to set out the specific benefit in kind exemptions applicable to members of the Permanent Defence Force in relation to the provision of health care and living-in-accommodation.

Due to the unique nature of the Permanent Defence Force, members are required to be physically fit and able to discharge their duties. They are required to undergo medical checks and to use the authorised medical service provided, such that it is considered an offence in military law to refuse health treatment.

Additionally, it is policy that Permanent Defence Force members are accommodated in barracks to be available to be mobilised at short notice in the event of an emergency situation arising. This accommodation is also used when members are participating in training courses.

Finance Act 2018 introduced Section 120B TCA, which provides an exemption from benefit in kind for living-in accommodation and certain health care expenses, incurred by or on behalf of the Minister for Defence in relation to members of the Permanent Defence Force. The exemptions apply for the year of assessment 2018 and subsequent years.

2. Living-in Accommodation

Section 120B(1)(a) provides that living accommodation provided on land occupied by, used by, or under the control of the Permanent Defence Force is exempt from a charge to benefit in kind.

3. Health Care

Section 120B(1)(b) provides that certain health care provided to members of the Permanent Defence Force is exempt from a charge to benefit in kind.

Health care means “the prevention, diagnosis, alleviation or treatment of an ailment, injury, infirmity, defect or disability, and includes care received by a woman in respect of a pregnancy, but does not include—

- a) routine ophthalmic treatment, or
- b) cosmetic surgery or similar procedures, unless the surgery or procedure is necessary to ameliorate a physical deformity arising from, or directly related to, a congenital abnormality, a personal injury or a disfiguring disease”

Routine ophthalmic treatment means “the provision and repairing of spectacles or contact lenses.”