

Allowances paid by the armed forces which are either exempt from tax and NIC or on which the armed forces will pay the tax and NIC.

While we believe the information shown here is correct, you should check the details on JSP 752 at <https://www.gov.uk/government/publications/tri-service-regulations-for-expenses-and-allowances-jsp-752>.

| Chapter – JSP752 | Abbreviation | Name of allowance | Not taxable | Taxable but MOD pays tax |
|------------------|----------------------|--|-------------|--------------------------|
| 4 | | Air Travel (Duty) | ✓ | ✓ |
| 6 | | Allowances for Attaches, advisors abroad and Embassy based Service Support Staff Overseas | ✓ | |
| 8 | CCG (HP) | Climatic clothing Grant for Hot Posts | ✓ | |
| 10 | | Compensation for Lost or Damaged Personal Effects | | ✓ |
| 4 | CTF | Concessionary Travel for Immediate Families | ✓ | ✓ |
| 4 | CC | Congestion Charges | | ✓ |
| 9 | CEA | Continuity of Education Allowances | ✓ | |
| 2 | CTR | Council Tax Relief | ✓ | |
| 9 | DSA (NW) | Day School Allowance (North Wales) | | ✓ |
| 10 | DUSRA | Detainees under Sentence Reimbursement Allowance | | ✓ |
| 10 | SUS | Discharge Grants for Service Personnel under Sentence | ✓ | |
| 7 | DE | Disturbance Expense | ✓ | ✓ |
| 4 | | Duty Travel | ✓ | ✓ |
| 9 | ECA & ISODET Edu All | Education of Service Children in Extra Command Areas and Isolated Detachments Nursery Education Allowance in ECA and ISODET | ✓ | |

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| 9 | ELC | Enhanced Learning Credit Scheme | ✓ | |
| 6 | EU DSA | EU Daily Subsistence Allowance | ✓ | |
| 7 | | Evacuation from a Permanent Assignment Station Overseas | ✓ | |
| 10 | | Ex Gratia payments in lieu of maternity allowance | ✓ | |
| 6 | FAVA | Families Assistance for Visits Abroad | ✓ | |
| 7 | FTOD | Final Tour of Duty | | ✓ |
| 3 | FIA | Food & Incidentals Allowance | ✓ | |
| 10 | | Funeral Grants | ✓ | |
| 5 | GYH(EY) | Get You Home (Early Years) | ✓ | |
| 6 | GYH(O) | Get You Home (Overseas) | ✓ | |
| 5 | GYH(S) | Get You Home (Seagoers) | ✓ | |
| 5 | GYH(T) | Get You Home Travel | ✓ | |
| 4 | HDT | Home to Duty Travel | ✓ | |
| 9 | IRTC | Individual Resettlement Training Costs Grant | ✓ | |
| 7 | IA | Insurance Allowance | ✓ | ✓ |
| 6 | LOSLOA | Living Out Supplemented Rate of Local Overseas Allowance | ✓ | |
| 6 | LOA | Local Overseas Allowance | ✓ | |
| 2 | LA | Lodging Allowance | ✓ | ✓ |

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| 3 | MOE | Meals out Expenses | ✓ | |
| 4 | MMA | Motor Mileage Allowance | ✓ | |
| 7 | MSPE | Movement and Storage of Personal Effects | ✓ | ✓ |
| 4 | | Nepal (Gurkha) Trek allowance | ✓ | |
| 6 | NI Journeys | Northern Ireland Journeys | ✓ | ✓ |
| 10 | NIMIR | Northern Ireland Motor Insurance refunds | | ✓ |
| 10 | | Operational Allowance | ✓ | |
| 2 | OFPS | Overseas Furniture Provision Scheme | ✓ | |
| 2 | ORA | Overseas Rent Allowance | ✓ | |
| 4 | PAP | Privately arranged passage | ✓ | |
| 10 | | Provision of driving licence fees | ✓ | |
| 10 | | Provision of Passports & Visas at Public Expense | ✓ | ✓ |
| 4 | | Rail Travel | ✓ | ✓ |
| 3 | | Reclaim the Daily Food Charge/Core Meal | ✓ | |
| 10 | | Refund of Foreign Currency exchange costs | ✓ | |
| 7 | RLE | Refund of Legal Expenses | ✓ | ✓ |
| 10 | NHE | Refund of Nugatory Holiday Expenditure | | ✓ |
| 10 | | Reimbursement of Medical, Dental, Optician and Prescription fees | ✓ | |

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| 10 | | Reimbursement of Telephone & Postal fees | ✓ | |
| 6 | RJ(RL) | Respite Journeys (Remote Locations) | ✓ | ✓ |
| 4 | | Road Travel (Duty) | ✓ | ✓ |
| 4 | SCV | School Children's Visits | ✓ | |
| 4 | | Sea Travel (Duty) | ✓ | ✓ |
| 6 | SLOA | Seagoing Local Overseas Allowance | ✓ | |
| 4 | | Service Families' Travel FIGLEAF travel scheme | ✓ | ✓ |
| 10 | SRIPs | Service Risks Insurance Premium Refunds | ✓ | ✓ |
| 6 | SSLOA | Small Station Local Overseas Allowance | ✓ | |
| 8 | | SNCO Mess Dress Uniform Provision | ✓ | |
| 3 | SMA | Special Messing Allowance | ✓ | |
| 4 | | Sports Travel – including MMA | Tax status currently under review | |
| 9 | SLC | Standard Learning Credit Scheme | ✓ | |
| 3 | NS DS IE | Subsistence <ul style="list-style-type: none"> • Night Subsistence • Day Subsistence • Incidental Expenses | ✓ | ✓ |
| 4 | TOSD | Travel for Operational Stand Down | ✓ | |
| 8 | | Uniform Provision and Grants for officers Uniform Upkeep Grant | ✓ | |