



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 13

SUPPLEMENTARY PROVISIONS

Alteration of amounts

716 Alteration of amounts by Treasury order

- (1) The Treasury may by order increase or further increase the sums of money specified in any of the following provisions.
- (2) They are—
 - (a) section 179(2)(a) (limit on exception for advances for necessary expenses),
 - (b) section 241(3)(a) and (b) (incidental overnight expenses: overall exemption limit),
 - (c) section 264(2) and (3) (annual parties and functions),
 - (d) section 287(1) (limit on exemption under Chapter 7 of Part 4: removal benefits and expenses),
 - (e) section 322(1) and (4) (suggestion awards: “the permitted maximum”),
 - (f) section 323(2) (long service awards),
 - (g) section 324(6) (small gifts from third parties), and
 - (h) section 358(3)(b) (business entertainment and gifts: other exceptions).
- (3) An order relating to section 241(3)(a) or (b) may make provision for determining what earnings are treated as received on or after the date when the order comes into force.
- (4) An order relating to section 287(1) applies to a change of an employee’s residence where the employment change occurs on or after the day specified in the order for the purpose.

Status: Point in time view as at 05/12/2005.

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“The employment change” here has the same meaning as in Chapter 7 of Part 4 (see section 275).

[^{F1}Priority rule for certain dividends etc

Textual Amendments

- F1** S. 716A and cross-heading inserted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 615](#) (with [Sch. 2](#))

716A Priority rule for dividends etc. of UK resident companies etc.

Any income, so far as it falls within—

- (a) Part 2, 9 or 10 of this Act, and
- (b) Chapter 3 of Part 4 of ITTOIA 2005 (dividends etc. from UK resident companies etc.),

is dealt with under Chapter 3 of Part 4 of ITTOIA 2005.]

Orders and regulations

717 Orders and regulations made by Treasury or [^{F2}Commissioners]

- (1) Any power of the Treasury or [^{F3}the Commissioners for Her Majesty’s Revenue and Customs] to make any order or regulations under this Act is exercisable by statutory instrument.

This is subject to subsection (2).

- (2) Subsection (1) does not apply to the power conferred by section 28(5) (overseas Crown employment: order excepting certain earnings).

- (3) Any statutory instrument containing any order or regulations made by the Treasury or [^{F3}the Commissioners for Her Majesty’s Revenue and Customs] under this Act is subject to annulment in pursuance of a resolution of the House of Commons.

This is subject to subsection (4).

- (4) Subsection (3) does not apply to any statutory instrument made under section 343(3) (deduction for professional membership fees: order adding certain fees).

Textual Amendments

- F2** Words in s. 717 title substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(3\)\(1\)](#); S.I. 2005/1126, art. 2(2)(h)
- F3** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(2\)](#); S.I. 2005/1126, art. 2(2)(h)

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Interpretation

718 Connected persons

Section 839 of ICTA (how to tell whether persons are connected) applies for the purposes of this Act.

719 Control in relation to a body corporate

Section 840 of ICTA (meaning of control in relation to a body corporate) applies for the purposes of this Act, unless otherwise indicated.

^{F4}720 Meaning of “an officer of Revenue and Customs” etc.

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Textual Amendments

- F4** S. 720 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 119, Sch. 5; S.I. 2005/1126, art. 2\(2\)\(h\)\(i\)](#)

721 Other definitions

(1) In this Act—

“cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 75),

[^{F5}“the Contributions and Benefits Act” means SSCBA 1992 or SSCB(NI)A 1992;]

“credit-token” has the same meaning as in Chapter 4 of Part 3 (see section 92),

“foreign employer” means—

- (a) in the case of an employee resident in the United Kingdom, an individual, partnership or body of persons resident outside the United Kingdom and not resident in the United Kingdom or the Republic of Ireland, and
- (b) in the case of an employee not resident in the United Kingdom, an individual, partnership or body of persons resident outside and not resident in the United Kingdom,

“non-cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 84),

“the normal self-assessment filing date”, in relation to a tax year, means the 31st January following the tax year,

“personal representatives”, in relation to a person who has died, means—

- (a) in the United Kingdom, persons responsible for administering the estate of the deceased, and
- (b) in a country or territory outside the United Kingdom, those persons having functions under its law equivalent to those of administering the estate of the deceased,

“tax year” means, in relation to income tax, a year for which any Act provides for income tax to be charged, and

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“the tax year 2003-04” means the tax year beginning on 6th April 2003 (and any corresponding expression in which two years are similarly mentioned is to be read in the same way).

- (2) In the application of this Act to Scotland, “assignment” means an assignation.
- (3) Any reference in this Act to being domiciled in the United Kingdom is to be read as a reference to being domiciled in any part of the United Kingdom.
- (4) For the purposes of this Act the following are members of a person’s family—
 - (a) the person’s spouse [^{F6}or civil partner] ,
 - (b) the person’s children and their spouses [^{F7}or civil partners] ,
 - (c) the person’s parents, and
 - (d) the person’s dependants.
- (5) For the purposes of this Act the following are members of a person’s family or household—
 - (a) members of the person’s family,
 - (b) the person’s domestic staff, and
 - (c) the person’s guests.
- (6) The following provisions (which relate to the legal equality of illegitimate children) are to be disregarded in interpreting references in this Act to a child or children—
 - (a) section 1 of the Family Law Reform Act 1987 (c. 42);
 - (b) the paragraph inserted in Schedule 1 to the Interpretation Act 1978 (c. 30) by paragraph 73 of Schedule 2 to the 1987 Act;
 - (c) section 1(2) of the Law Reform (Parent and Child) (Scotland) Act 1986 (c. 9);
 - (d) Article 155 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2)).
- (7) In the employment income Parts any reference to earnings which is not limited by the context—
 - (a) to earnings within Chapter 1 of Part 3, or
 - (b) to any other particular description of earnings,
 includes a reference to any amount treated as earnings by any of the provisions mentioned in section 7(5) (meaning of “employment income” etc.).

Textual Amendments

- F5** Words in s. 721(1) inserted (1.9.2004) by [Finance Act 2004 \(c. 12\)](#), s. 85(2), [Sch. 16 para. 7\(2\)](#); [S.I. 2004/1945](#), art. 2
- F6** Words in s. 721(4)(a) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), [168\(a\)](#)
- F7** Words in s. 721(4)(b) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), [168\(b\)](#)

Amendments, repeals, citation etc.

722 Consequential amendments

Schedule 6 contains consequential amendments.

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723 Commencement and transitional provisions and savings

- (1) This Act comes into force on 6th April 2003 and has effect—
 - (a) for the purposes of income tax, for the tax year 2003-04 and subsequent tax years, and
 - (b) for the purposes of corporation tax, for accounting periods ending after 5th April 2003.
- (2) Subsection (1) is subject to Schedule 7, which contains transitional provisions and savings.

724 Repeals and revocations

- (1) The enactments specified in Part 1 of Schedule 8 (which include certain spent provisions) are repealed to the extent specified.
- (2) The instruments specified in Part 2 of that Schedule are revoked to the extent specified.

725 Citation

This Act may be cited as the Income Tax (Earnings and Pensions) Act 2003.

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