



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Status: Point in time view as at 01/07/2013.

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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—
- ^{F2}(1) (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.

- [Subsection (1) is subject to section 554Z2(2).]
- ^{F3}(2)

Textual Amendments

- F2** S. 716A renumbered as s. 716A(1) (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 2 para. 34\(2\)](#)
- F3** S. 716A(2) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 2 para. 34\(3\)](#)

Orders and regulations

717 Orders and regulations made by Treasury or [^{F4}Commissioners]

- (1) Any power of the Treasury or [^{F5}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) [^{F6}or section 421L(7) (persons to whom section 421J applies: order in relation to excluded securities).]

- (3) Any statutory instrument containing any order or regulations made by the Treasury or [^{F5}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) [^{F7}or section 688A(7) (PAYE regulations: managed service companies)] [^{F8}or to which

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section 681F(3) (variation of income limit etc for high income child benefit charge: orders increasing liability to tax) applies] .

Textual Amendments

- F4** 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)
- F5** 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)
- F6** Words in s. 717(2) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\), Sch. 26 para. 10\(3\)](#)
- F7** Words in s. 717(4) inserted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\), s. 25\(2\), Sch. 3 para. 7](#)
- F8** Words in s. 717(4) inserted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 1 para. 5\(6\)](#)

Interpretation

718 Connected persons

[^{F9}Section 993 of ITA 2007] (how to tell whether persons are connected) applies for the purposes of this Act.

Textual Amendments

- F9** Words in s. 718 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 442](#) (with [Sch. 2](#))

719 [^{F10}Meaning of “control”]

[^{F11}Section 995 of ITA 2007 (meaning of “control”)] applies for the purposes of this Act, unless otherwise indicated.

Textual Amendments

- F10** S. 719 sidenote substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(b\)](#) (with [Sch. 2](#))
- F11** Words in s. 719 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(a\)](#) (with [Sch. 2](#))

^{F12}720 Meaning of “ an officer of Revenue and Customs ” etc.

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Textual Amendments

- F12** 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)

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721 Other definitions

(1) In this Act—

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

[^{F13}“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),

[^{F14}“foreign employer” means 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),

^{F15} ...

^{F16}(2)

(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 [^{F17}or civil partner],
- (b) the person’s children and their spouses [^{F18}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.).

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Textual Amendments

- F13** 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
- F14** Words in s. 721(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 39](#)
- F15** Words in s. 721(1) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 444(2) (b), [Sch. 3 Pt. 1](#) (with Sch. 2)
- F16** S. 721(2) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 444(3), [Sch. 3 Pt. 1](#) (with Sch. 2)
- F17** 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\(a\)](#)
- F18** 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\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 721 applied (6.4.2006) by [The Registered Pension Schemes \(Co-ownership of Living Accommodation\) Regulations 2006 \(S.I. 2006/133\)](#), regs. 1, [5\(6\)](#) (with reg. 2)
- C2** S. 721 applied (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [ss. 173\(11\)](#), 284(1) (with Sch. 36)

Amendments, repeals, citation etc.

722 Consequential amendments

Schedule 6 contains consequential amendments.

723 Commencement and transitional provisions and savings

- (1) This Act comes into force on 6th April 2003 and has effect—
- for the purposes of income tax, for the tax year 2003-04 and subsequent tax years, and
 - 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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