

*Status: Point in time view as at 06/04/2003.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Taxable earnings is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### CHAPTER 5

#### TAXABLE EARNINGS: RULES APPLYING TO EMPLOYEE RESIDENT, ORDINARILY RESIDENT OR DOMICILED OUTSIDE UK

#### *Taxable earnings*

#### **20 Taxable earnings under this Chapter: introduction**

- (1) This Chapter sets out for the purposes of this Part what are taxable earnings from an employment in a tax year in cases where any of the following sections applies to general earnings for a tax year—
  - (a) section 21 (earnings for year when employee resident and ordinarily resident, but not domiciled, in UK, except chargeable overseas earnings),
  - (b) section 22 (chargeable overseas earnings for year when employee resident and ordinarily resident, but not domiciled, in UK),
  - (c) section 25 (UK-based earnings for year when employee resident, but not ordinarily resident, in UK),
  - (d) section 26 (foreign earnings for year when employee resident, but not ordinarily resident, in UK),
  - (e) section 27 (UK-based earnings for year when employee not resident in UK).
- (2) In this Chapter—
  - (a) sections 29 and 30 deal with the year for which general earnings are earned,

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- (b) sections 31 to 34 deal with the time when general earnings are received or remitted,
  - (c) sections 35 to 37 deal with relief for delayed remittances, and
  - (d) sections 38 to 41 deal with the place where the duties of an employment are performed.
- (3) In the employment income Parts any reference to the charging provisions of this Chapter is a reference to any of the sections listed in subsection (1).

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