



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 7

APPLICATION OF PROVISIONS TO AGENCY WORKERS

Supplementary

47 Interpretation of this Chapter

^{F1}(1)

(2) In this Chapter “excluded services” means—

- (a) services as an actor, singer, musician or other entertainer or as a fashion, photographic or artist’s model, or
- (b) services provided wholly—
 - (i) in the worker’s own home, or
 - (ii) at other premises which are neither controlled or managed by the client nor prescribed by the nature of the services.

(3) For the purposes of this Chapter “remuneration”—

- (a) does not include anything that would not have constituted employment income of the worker if it had been receivable in connection with an employment apart from this Chapter, but
- (b) subject to paragraph (a), includes every form of payment, gratuity, profit and benefit.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Supplementary*
is up to date with all changes known to be in force on or before 21 June 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) [View outstanding changes](#)

Textual Amendments

F1 S. 47(1) omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 16\(6\)\(11\)](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)