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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Paragraph 247 is up to date with all changes known to be in force on or before 24 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*

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## SCHEDULES

### SCHEDULE 6

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Capital Allowances Act 2001 (c. 2)*

- 247 (1) Amend section 4 (capital expenditure) as follows.
- (2) For subsection (2)(b) substitute—
- “(b) any expenditure or sum that may be allowed as a deduction under a relevant provision from the taxable earnings from an employment or office held by the person.”
- (3) After subsection (2) insert—
- “(2A) In subsection (2)—
- “relevant provision” means any of the following—
- (a) section 262;
- (b) section 232 of ITEPA 2003 (giving effect to mileage allowance relief);
- (c) Chapters 2 to 6 of Part 5 of that Act (general deductions allowed from earnings); and
- (d) sections 613(1), 619 and 639 of ICTA (contributions to pensions funds etc.), and
- “taxable earnings” has the meaning given by section 10 of ITEPA 2003.”
- (4) In subsection (3) for “emoluments” substitute “earnings”.

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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\(4\)](#)