



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### CHAPTER 4

#### [<sup>F1</sup>TAXABLE EARNINGS: UK RESIDENT EMPLOYEES]

*Year for which general earnings are earned*

#### **17 Treatment of earnings for year in which employment not held**

- (1) This section applies for the purposes of this Chapter in a case where general earnings from an employment would otherwise fall to be regarded as general earnings for a tax year in which the employee does not hold the employment.
- (2) If that year falls before the first tax year in which the employment is held, the earnings are to be treated as general earnings for that first tax year.
- (3) If that year falls after the last tax year in which the employment was held, the earnings are to be treated as general earnings for that last tax year.
- (4) This section does not apply in connection with determining the year for which amounts are to be treated as earnings under Chapters 2 to [<sup>F1</sup>10] of Part 3 (the benefits code).

#### **Textual Amendments**

- F1** Word in s. 17(4) substituted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 1 para. 3](#)

**Status:**

Point in time view as at 26/03/2015.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 17 is up to date with all changes known to be in force on or before 20 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.