



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### CHAPTER 5

#### [<sup>F1</sup>TAXABLE EARNINGS: REMITTANCE BASIS RULES AND RULES FOR NON-UK RESIDENT EMPLOYEES]

#### *Taxable earnings*

### 20 Taxable earnings under this Chapter: introduction

[<sup>F1</sup>(1) This Chapter—

- (a) contains provision for calculating what are taxable earnings from certain kinds of employment in a tax year for which section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the employee, and
- (b) sets out what are taxable earnings from an employment in a tax year in which the employee is non-UK resident.]

(2) In this Chapter—

- (a) sections 29 and 30 deal with the year for which general earnings are earned,
- <sup>F2</sup>(b) .....
- <sup>F3</sup>(c) .....
- (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 [<sup>F4</sup>sections 22, 26 and 27].

---

**Changes to legislation:** Income Tax (Earnings and Pensions) Act 2003, Section 20 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. 20(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 11\(2\)](#)
- F2** S. 20(2)(b) omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 11\(3\)](#)
- F3** S. 20(2)(c) omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 11\(3\)](#)
- F4** Words in s. 20(3) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 11\(4\)](#)

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 20 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.

[View outstanding changes](#)

**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\(4\)](#)