



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,

- (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).