



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

^{F1}CHAPTER 11

TAXABLE BENEFITS: EXCLUSION OF LOWER-PAID
EMPLOYMENTS FROM PARTS OF BENEFITS CODE

Introduction

216 Provisions not applicable to lower-paid employments

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Textual Amendments

F1 Pt. 3 Ch. 11 omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), s. 13\(1\)](#)

Status:

Point in time view as at 26/03/2015. This version of this provision no longer has effect.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 216 is up to date with all changes known to be in force on or before 31 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.