



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 4

EXEMPTIONS: EDUCATION AND TRAINING

Individual learning account training

260 Exception where training not generally available to staff

- (1) Section 255(1) only applies if any expenditure involved in making the provision, the payment or the reimbursement is incurred in giving effect to existing arrangements providing—
 - (a) for the person incurring it to contribute to costs arising from the undertaking of individual learning account training by the employer's employees or former employees, and
 - (b) for such contributions to be generally available, on similar terms, to the employer's employees at that time.
- (2) In subsection (1) "existing arrangements" means arrangements in place when the agreement to incur the expenditure was made.
- (3) The Treasury may by regulations make provision specifying the persons or other entities under whom Crown servants are to be treated for the purposes of this section as holding employment.
- (4) Such regulations may—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 260 is up to date with all changes known to be in force on or before 22 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*

- (a) treat a description of Crown servants (or two or more such descriptions taken together) as an entity for the purposes of the regulations, and
 - (b) make different provision for different descriptions of Crown servants.
- (5) In this section “Crown servant” means a person holding an employment under the Crown.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 260 is up to date with all changes known to be in force on or before 22 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\(4\)](#)