



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 7

EXEMPTIONS: REMOVAL BENEFITS AND EXPENSES

Exemption of removal benefits and expenses: general

276 Meaning of “residence”, “former residence” and “new residence” etc.

- (1) If an employee has more than one residence, references in this Chapter to the employee’s residence are references to the employee’s main residence.
- (2) In this Chapter, in relation to a change of the employee’s residence—
 - (a) references to the former residence are references to the employee’s residence before the change, and
 - (b) references to the new residence are references to the employee’s residence after the change.
- (3) In this Chapter references to an interest in a residence are, in the case of a building, references to an estate or interest in the land concerned.

Status:

Point in time view as at 06/04/2003.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 276 is up to date with all changes known to be in force on or before 08 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.