



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 7

EXEMPTIONS: REMOVAL BENEFITS AND EXPENSES

Benefits and expenses within this Chapter

285 Replacement of domestic goods

- (1) Benefits and expenses are within this section if—
- (a) the employee has an interest in the former residence and disposes of it because of the change of residence,
 - (b) the employee acquires an interest in the new residence,
 - (c) in the case of benefits, they are domestic goods provided to replace goods used at the former residence which are unsuitable for use at the new residence, and
 - (d) in the case of expenses, they are incurred on the purchase of domestic goods intended for such replacement.
- (2) In this section references to the employee having, disposing of or acquiring an interest in a residence include—
- (a) one or more members of the employee's family or household having, disposing of or acquiring such an interest, or
 - (b) the employee and one or more members of the employee's family or household having, disposing of or acquiring such an interest.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 285 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\(4\)](#)