



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 1

INTRODUCTION

3 Structure of employment income Parts

- (1) The structure of the employment income Parts is as follows—
- this Part imposes the charge to tax on employment income, and sets out—
 - (a) how the amount charged to tax for a tax year is to be calculated, and
 - (b) who is liable for the tax charged;
 - Part 3 sets out what are earnings and provides for amounts to be treated as earnings;
 - Part 4 deals with exemptions from the charge to tax under this Part (and, in some cases, from other charges to tax);
 - Part 5 deals with deductions from taxable earnings;
 - Part 6 deals with employment income other than earnings or share-related income; and
 - Part 7 deals with [^{F1}income and exemptions relating to securities and securities options acquired in connection with an employment].
- [^{F2}Part 7A deals with employment income provided through third parties.]
- (2) In this Act “the employment income Parts” means this Part and Parts 3 to [^{F3}7A].

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 3 is up to date with all changes known to be in force on or before 12 August 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)

Textual Amendments

- F1** Words in s. 3(1) substituted (16.4.2003 with effect in accordance with Sch. 22 para. 16(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **Sch. 22 para. 16(1)**
- F2** Words in s. 3(1) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 4(2)**
- F3** Word in s. 3(2) substituted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 4(3)**

Status:

Point in time view as at 31/12/2015.

Changes to legislation:

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