



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] .

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 21 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*

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)**

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[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\(4\)](#)