



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 11

MISCELLANEOUS EXEMPTIONS

Overseas medical treatment

325 Overseas medical treatment

- (1) No liability to income tax arises by virtue of Chapter 10 of Part 3 (taxable benefits: residual liability to charge) in respect of—
 - (a) providing an employee with medical treatment outside the United Kingdom where the need for it arises while the employee is outside the United Kingdom for the purpose of performing the duties of the employment, or
 - (b) providing an employee with insurance against the cost of providing such treatment.
- (2) For the purposes of this section—
 - (a) “medical treatment” includes all procedures for diagnosing or treating any physical or mental illness, infirmity or defect, and
 - (b) providing a person with medical treatment includes providing for the person to be an in-patient so that such treatment can be given.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 325 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\(4\)](#)