



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 1

DEDUCTIONS ALLOWED FROM EARNINGS: GENERAL RULES

General rules

328 The income from which deductions may be made

- (1) The general rule is that deductions under this Part are allowed—
 - (a) from any earnings from the employment in question, and
 - (b) not from earnings from any other employment.

This is subject to subsections (2) to (4).
- (2) Deductions under section 351 (expenses of ministers of religion) are allowed from earnings from any employment as a minister of a religious denomination.
- (3) Deductions under section 368 (fixed sum deductions from earnings payable out of public revenue) are allowed only from earnings payable out of the public revenue.
- (4) Deductions limited to specified earnings (see subsection (5)) are allowed—
 - (a) only from earnings from the employment that are taxable earnings under certain of the charging provisions of Chapters 4 and 5 of Part 2, and
 - (b) not from other earnings from it.
- (5) “Deductions limited to specified earnings” are deductions under—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 328 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. (See end of Document for details) View outstanding changes*

sections 336 to 342 (deductions from earnings charged on receipt: see sections 335(2) and 354),
section 353 (deductions from earnings charged on remittance),
sections 370 to 374 (travel deductions from earnings charged on receipt),
F1 ...

Textual Amendments

F1 Words in s. 328(5) omitted (with effect in accordance with Sch. 46 para. 72 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 46 para. 32](#)

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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\(4\)](#)