



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

332 Meaning of “the deductibility provisions”

For the purposes of this Part, “the deductibility provisions” means the following provisions (which refer to amounts or expenses that would be deductible if they were incurred and paid by an employee)—

- the definition of “business travel” in section 171(1) (definitions for Chapter 6 of Part 3),
- section 179(6) (exception for certain advances for necessary expenses),
- the definition of “business travel” in section 236(1) (definitions for Chapter 2 of Part 4),
- section 240(1)(c) and (5) (exemption of incidental overnight expenses and benefits),
- section 252(3) (exception from exemption of work-related training provision for non-deductible travel expenses),
- section 257(3) (exception from exemption for individual learning account training provision for non-deductible travel expenses),
- section 305(5) (offshore oil and gas workers: mainland transfers),
- section 310(6)(b) (counselling and other outplacement services),

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 332 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*

section 311(5)(b) (retraining courses),
section 361(b) (scope of Chapter 3 of this Part: cost of benefits deductible as if paid by employee),
section 362(1)(c) and (2)(b) (deductions where non-cash voucher provided),
section 363(1)(b) and (2)(b) (deductions where credit-token provided),
section 364(1)(b) and (2) (deductions where living accommodation provided),
section 365(1)(b) and (2) (deductions where employment-related benefit provided).

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 332 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\(4\)](#)