



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 5

#### EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

### CHAPTER 6

#### DEDUCTIONS FROM SEAFARERS' EARNINGS

#### **380 Limit on deduction where UK duties etc. make amount unreasonable**

- (1) If—
  - (a) section 378 (deduction from seafarers' earnings: eligibility) applies to earnings for a tax year, and
  - (b) in the tax year the employee performs some of the duties of the employment as a seafarer or of any associated employments in the United Kingdom,the amount of earnings in respect of which the deduction under this Chapter is allowed is subject to the following limitation.
- (2) The amount is restricted to the proportion of the aggregate earnings for that year from the employment as a seafarer and all associated employments that is reasonable having regard to—
  - (a) the nature of and time devoted to the duties performed outside and in the United Kingdom, and
  - (b) all other relevant circumstances.
- (3) In this section “associated employments” means employments with the same employer or with associated employers.

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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 380 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*

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- (4) The same rules for determining whether employers are associated apply for the purposes of this section as apply for section 24(4) (limit on chargeable overseas earnings where duties of associated employment performed in UK) (see section 24(5)).

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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\(4\)](#)