



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 6

DEDUCTIONS FROM SEAFARERS' EARNINGS

384 Meaning of employment “as a seafarer”

- (1) In this Chapter employment “as a seafarer” means an employment (other than Crown employment) consisting of the performance of duties on a ship or of such duties and others incidental to them.
- (2) In this section “Crown employment” means employment under the Crown—
 - (a) which is of a public nature,
 - ^{F1}(aa) which is not employment in the Royal Fleet Auxiliary Service,] and
 - (b) the earnings from which are payable out of the public revenue of the United Kingdom or of Northern Ireland.

Textual Amendments

F1 S. 384(2)(aa) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), s. 7

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 384 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\(4\)](#)