



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 8

FORMER EMPLOYEES: DEDUCTIONS FOR LIABILITIES

Interpretation

563 Other interpretation

In this Part each of the following expressions, when used in relation to a former employee, has the meaning given—

“former employment” means the employment which the former employee has ceased to hold;

“former employer” means—

- (a) the person under whom the former employee held the former employment,
- (b) a person for the time being carrying on the whole or any part of the business or other undertaking for the purposes of which the former employee held the former employment,
- (c) a person who is for the time being subject to any of the liabilities with respect to that business or other undertaking of the person mentioned in paragraph (a), and
- (d) a person who is connected with a person falling within paragraph (a), (b) or (c);

“post-employment earnings” means so much of any amount received after the former employee has ceased to hold the former employment as constitutes general earnings for the purposes of the employment income Parts;

“relevant retirement benefit” means a benefit—

- (a) which is received by the former employee under a retirement benefits scheme of which he is a member in respect of the former employment, and

Status: Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 563 is up to date with all changes known to be in force on or before 08 July 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)*

- (b) which, under Chapter 2 of Part 6 (benefits from non-approved pension schemes), counts as employment income of the former employee.

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation:

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