



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 2

TAXABLE BENEFITS: THE BENEFITS CODE

*The benefits code*

#### 63 The benefits code

- (1) In the employment income Parts “the benefits code” means—  
this Chapter,  
Chapter 3 (expenses payments),  
Chapter 4 (vouchers and credit-tokens),  
Chapter 5 (living accommodation),  
Chapter 6 (cars, vans and related benefits),  
Chapter 7 (loans), [<sup>F1</sup>and]  
<sup>F2</sup>  
...  
<sup>F2</sup>  
...  
Chapter 10 (residual liability to charge)  
<sup>F3</sup>  
...

<sup>F4</sup>(2) .....

<sup>F4</sup>(3) .....

**Status:** Point in time view as at 26/03/2015.

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 63 is up to date with all changes known to be in force on or before 12 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)*

<sup>F4</sup>(4) .....

[<sup>F5</sup>(5) The benefits code has effect subject to section 554Z2(2).]

#### **Textual Amendments**

- F1** Word in s. 63(1) inserted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(2\)\(a\)](#)
- F2** S. 63(1) entries repealed (with effect in accordance with Sch. 22 para. 20(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 22 para. 20\(1\)](#), [Sch. 43 Pt. 3\(4\)](#)
- F3** Words in s. 63(1) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(2\)\(b\)](#)
- F4** S. 63(2)-(4) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(3\)](#)
- F5** S. 63(5) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 2 para. 8](#)

**Status:**

Point in time view as at 26/03/2015.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 63 is up to date with all changes known to be in force on or before 12 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.