



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 2

TAX ON EMPLOYMENT INCOME

- 7 Meaning of “employment income”, “general earnings” and “specific employment income”**
- (1) This section gives the meaning for the purposes of the Tax Acts of “employment income”, “general earnings” and “specific employment income”.
- (2) “Employment income” means—
- (a) earnings within Chapter 1 of Part 3,
 - (b) any amount treated as earnings (see subsection (5)), or
 - (c) any amount which counts as employment income (see subsection (6)).
- (3) “General earnings” means—
- (a) earnings within Chapter 1 of Part 3, or
 - (b) any amount treated as earnings (see subsection (5)),
- excluding in each case any exempt income.
- (4) “Specific employment income” means any amount which counts as employment income (see subsection (6)), excluding any exempt income.
- (5) Subsection (2)(b) or (3)(b) refers to any amount treated as earnings under—
- (a) Chapters 7 and 8 of this Part (application of provisions to agency workers and workers under arrangements made by intermediaries),

Status: Point in time view as at 16/04/2003. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 7 is up to date with all changes known to be in force on or before 11 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) Chapters 2 to 11 of Part 3 (the benefits code),
 - (c) Chapter 12 of Part 3 (payments treated as earnings), or
 - (d) section 262 of CAA 2001 (balancing charges to be given effect by treating them as earnings).
- (6) Subsection (2)(c) or (4) refers to any amount which counts as employment income by virtue of—
- (a) Part 6 (income which is not earnings or share-related),
 - (b) Part 7 [^{F1}(income and exemptions relating to securities and securities options)], or
 - (c) any other enactment.

Textual Amendments

- F1** Words in s. 7(6)(b) substituted (16.4.2003 with effect in accordance with Sch. 22 para. 17(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 22 para. 17\(1\)](#)

Status:

Point in time view as at 16/04/2003. This version of this provision has been superseded.

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