



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 3

TAXABLE BENEFITS: EXPENSES PAYMENTS

72 Sums in respect of expenses treated as earnings

- (1) If this Chapter applies to a sum, the sum is to be treated as earnings from the employment for the tax year in which it is paid or paid away.
- (2) Subsection (1) does not prevent the making of a deduction allowed under any of the provisions listed in subsection (3).
- (3) The provisions are—
 - section 336 (deductions for expenses: the general rule);
 - section 337 (travel in performance of duties);
 - section 338 (travel for necessary attendance);
 - section 340 (travel between group employments);
 - [^{F1}section 340A (travel between linked employments);]
 - section 341 (travel at start or finish of overseas employment);
 - section 342 (travel between employments where duties performed abroad);
 - section 343 (deduction for professional membership fees);
 - section 344 (deduction for annual subscriptions);
 - section 346 (deduction for employee liabilities);
 - section 351 (expenses of ministers of religion);

Status: Point in time view as at 10/06/2021.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 72 is up to date with all changes known to be in force on or before 10 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)*

section 353 (deductions from earnings charged on remittance).

Textual Amendments

- F1** Words in s. 72(3) inserted (with effect in accordance with art. 4 of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2014 \(S.I. 2014/211\)](#), arts. 1, 3

Status:

Point in time view as at 10/06/2021.

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