



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);
 - 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);
 - section 353 (deductions from earnings charged on remittance).