



# Finance Act 2003

## 2003 CHAPTER 14

### PART 7

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX: GENERAL

*Employment income and related matters*

#### **143 Restriction of deductions for employee benefit contributions**

Schedule 24 to this Act (which makes provision restricting deductions for contributions by employers to third parties for the benefit of employees) has effect.

**Status:**

Point in time view as at 10/07/2003. This version of this provision has been superseded.

**Changes to legislation:**

Finance Act 2003, Section 143 is up to date with all changes known to be in force on or before 07 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.