

*These notes refer to the Income Tax (Earnings and Pensions)  
Act 2003 (c.1) which received Royal Assent on 6th March 2003*

# **INCOME TAX (EARNINGS AND PENSIONS) ACT 2003**

---

## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Glossary*

#### **Part 2: Employment income: charge to tax**

*Chapter 5: Taxable earnings: rules applying to employee resident, ordinarily resident or domiciled outside UK*

#### **Overview**

*Section 28: Meaning of “general earnings from overseas Crown employment subject to UK tax”*

111. This section explains what is meant by “qualifying earnings from overseas Crown employment subject to UK tax” in sections 25 to 27. It derives from section 132(4)(a) of ICTA. See also *Note 10* in Annex 2.
112. *Subsections (5) to (8)* derive from ESC A25. That concession operates to remove from the scope of UK income tax locally engaged low paid staff employed overseas by the Crown, in accordance with long-standing practice and in keeping with international treaty obligations. See *Change 4* in Annex 1.