

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Glossary*

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

#### *Chapter 8: Application of provisions to workers under arrangements made by intermediaries*

#### **Overview**

#### *Section 61: Interpretation*

246. This interpretative section derives from paragraph 21.
247. *Subsection (1)* points out where the various terms used in the Chapter are defined.
248. *Subsection (2)* ensures that any payments or benefits received or receivable from a partnership or unincorporated association include any that a person is or may be entitled to receive in his capacity as a member of that partnership or association.
249. *Subsection (3)* treats anything done by or in relation to an associate of an intermediary as if it were done by or in relation to the intermediary. It also treats anything provided to an individual's family or household as if it were provided to the individual.
250. *Subsection (4)* treats (for the purposes of this Chapter) a man and a woman who live together as husband and wife as if they were married to each other. This extends into the definition of "associate" (defined in section 60(1) as having the same meaning as in section 417(3) and (4) of ICTA).