

*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 3: Employment income: earnings and benefits etc. treated as earnings

Chapter 2: Taxable benefits: the benefits code

Overview

Section 63: The benefits code

262. This section explains which chapters of this Part come together to form the benefits code. It is new.