

*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 66: Meaning of “employment” and related expressions

272. This section sets out the meaning of “employment” and related expressions for the purposes of the benefits code. It derives from section 168(2) of ICTA.