

*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**

#### *Example 3*

*£150(Pe) – £50(E) = £100*

#### **Part 4: Employment income: exemptions**

#### *Chapter 3: Exemptions: other transport, travel and subsistence*

#### *Section 247: Provision of cars for disabled employees*

999. This section also derives from ESC A59 and established Inland Revenue practice and concerns cases where a car is provided for a disabled employee. Legislating the concession and practice is a minor change to the law. See *Change 48* in Annex 1.