

*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

Example 3

$£150(Pe) - £50(E) = £100$

Part 4: Employment income: exemptions

Chapter 8: Exemptions: Special kinds of employees

Section 304: Experts seconded to European Commission

- 1262. This section provides there is no liability to tax on daily subsistence allowances paid by the European Commission to “detached national experts”.
- 1263. It derives from ESC A84. See *Change 67* in Annex 1.
- 1264. *Subsection (1)* sets out the exemption for allowances paid to persons seconded under the “detached national experts scheme”.
- 1265. Detached national experts are people seconded to the Commission to advise and assist Commission officials for periods from three months to three years, under a scheme introduced on 26 July 1988.
- 1266. *Subsection (2)* defines “detached national experts scheme” and provides for the exemption from tax to continue in the event that the scheme is replaced by a new scheme having broadly the same effect.