



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 11

#### PAY AS YOU EARN

#### CHAPTER 1

#### INTRODUCTION

#### 682 Scope of this Part

- (1) This Part provides for the assessment, collection and recovery of income tax in respect of PAYE income.
- (2) The provisions of this Part are contained in—
  - this Chapter (which gives the meaning of “PAYE income”),
  - Chapter 2 (PAYE: general),
  - Chapter 3 (PAYE: special types of payer or payee),
  - Chapter 4 (PAYE: special types of income),
  - Chapter 5 (PAYE settlement agreements), and
  - Chapter 6 (miscellaneous and supplemental).
- (3) Provision for PAYE regulations is made by Chapters 2 to 6.

#### 683 PAYE income

- (1) For the purposes of this Act and any other enactment (whenever passed) “PAYE income” for a tax year consists of—
  - (a) any PAYE employment income for the year,
  - (b) any PAYE pension income for the year, and

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*Status: This is the original version (as it was originally enacted).*

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- (c) any PAYE social security income for the year.
- (2) “PAYE employment income” for a tax year means income which consists of—
- (a) any taxable earnings from an employment in the year (determined in accordance with section 10(2)), and
  - (b) any taxable specific income from an employment for the year (determined in accordance with section 10(3)).
- (3) “PAYE pension income” for a tax year means, subject to subsection (4), taxable pension income for the year determined in accordance with any of the following provisions—
- section 571 (United Kingdom pensions),
  - section 578 (United Kingdom social security pensions),
  - section 581 (approved retirement benefits schemes: pensions and annuities),
  - section 584 (approved retirement benefits schemes: unauthorised payments),
  - section 591 (former approved superannuation funds: annuities),
  - section 596 (approved personal pension schemes: annuities),
  - section 599 (approved personal pension schemes: income withdrawals),
  - section 602 (approved personal pension schemes: unauthorised payments),
  - section 616 (certain overseas government pensions paid in the United Kingdom),
  - section 621 (the House of Commons Members' Fund),
  - section 634 (voluntary annual payments).
- (4) “PAYE pension income” does not include any taxable pension income determined in accordance with section 584 that would not be such income if section 587 (marine pilots' benefit fund) were omitted.
- (5) “PAYE social security income” for a tax year means taxable social security income for the year determined in accordance with section 658(4) or (5) (taxable United Kingdom social security benefits).