



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 13

#### SUPPLEMENTARY PROVISIONS

##### *Interpretation*

#### **718 Connected persons**

[<sup>F1</sup>Section 993 of ITA 2007] (how to tell whether persons are connected) applies for the purposes of this Act.

##### **Textual Amendments**

- F1** Words in s. 718 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 442](#) (with [Sch. 2](#))

#### **719 [<sup>F2</sup>Meaning of “control”]**

[<sup>F3</sup>Section 995 of ITA 2007 (meaning of “control”)] applies for the purposes of this Act, unless otherwise indicated.

##### **Textual Amendments**

- F2** S. 719 sidenote substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(b\)](#) (with [Sch. 2](#))
- F3** Words in s. 719 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(a\)](#) (with [Sch. 2](#))

*Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Interpretation. (See end of Document for details)*

**F4 720 Meaning of “ an officer of Revenue and Customs ” etc.**

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**Textual Amendments**  
**F4** S. 720 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 119, Sch. 5; S.I. 2005/1126, art. 2\(2\)\(h\)\(i\)](#)

**721 Other definitions**

(1) In this Act—

“cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 75),

[<sup>F5</sup>“the Contributions and Benefits Act” means SSCBA 1992 or SSCB(NI)A 1992;]

“credit-token” has the same meaning as in Chapter 4 of Part 3 (see section 92),

[<sup>F6</sup>“foreign employer” means an individual, partnership or body of persons resident outside, and not resident in, the United Kingdom,]

“non-cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 84),

<sup>F7</sup> ...

<sup>F8</sup>(2) .....

(3) Any reference in this Act to being domiciled in the United Kingdom is to be read as a reference to being domiciled in any part of the United Kingdom.

(4) For the purposes of this Act the following are members of a person’s family—

- (a) the person’s spouse [<sup>F9</sup>or civil partner],
- (b) the person’s children and their spouses [<sup>F10</sup>or civil partners],
- (c) the person’s parents, and
- (d) the person’s dependants.

(5) For the purposes of this Act the following are members of a person’s family or household—

- (a) members of the person’s family,
- (b) the person’s domestic staff, and
- (c) the person’s guests.

(6) The following provisions (which relate to the legal equality of illegitimate children) are to be disregarded in interpreting references in this Act to a child or children—

- (a) section 1 of the Family Law Reform Act 1987 (c. 42);
- (b) the paragraph inserted in Schedule 1 to the Interpretation Act 1978 (c. 30) by paragraph 73 of Schedule 2 to the 1987 Act;
- (c) section 1(2) of the Law Reform (Parent and Child) (Scotland) Act 1986 (c. 9);
- (d) Article 155 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2)).

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- (7) In the employment income Parts any reference to earnings which is not limited by the context—
- (a) to earnings within Chapter 1 of Part 3, or
  - (b) to any other particular description of earnings,
- includes a reference to any amount treated as earnings by any of the provisions mentioned in section 7(5) (meaning of “employment income” etc.).

#### Textual Amendments

- F5** Words in s. 721(1) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 85(2), **Sch. 16 para. 7(2)**; S.I. 2004/1945, art. 2
- F6** Words in s. 721(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 7 para. 39**
- F7** Words in s. 721(1) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 444(2) (b), **Sch. 3 Pt. 1** (with Sch. 2)
- F8** S. 721(2) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 444(3), **Sch. 3 Pt. 1** (with Sch. 2)
- F9** Words in s. 721(4)(a) inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1(1), **168(a)**
- F10** Words in s. 721(4)(b) inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1(1), **168(b)**

#### Modifications etc. (not altering text)

- C1** S. 721 applied (6.4.2006) by The Registered Pension Schemes (Co-ownership of Living Accommodation) Regulations 2006 (S.I. 2006/133), regs. 1, **5(6)** (with reg. 2)
- C2** S. 721 applied (6.4.2006) by Finance Act 2004 (c. 12), **ss. 173(11)**, 284(1) (with Sch. 36)

**Changes to legislation:**

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