



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 5

TAXABLE BENEFITS: LIVING ACCOMMODATION

Supplementary

113 Meaning of “the property”

For the purposes of this Chapter “the property”, in relation to living accommodation, means the property consisting of that accommodation.