



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### CHAPTER 4

#### [<sup>F1</sup>TAXABLE EARNINGS: UK RESIDENT EMPLOYEES]

#### *When general earnings are received*

### 19 Receipt of non-money earnings

- (1) General earnings not consisting of money are to be treated for the purposes of this Chapter as received at the following times.
- (2) If an amount is treated as earnings for a particular tax year under any of the following provisions, the earnings are to be treated as received in that year—
  - section 81 (taxable benefits: cash vouchers),
  - section 94 [<sup>F1</sup>or 94A] (taxable benefits: credit-tokens),
  - Chapter 5 of Part 3 (taxable benefits: living accommodation),
  - Chapter 6 of Part 3 (taxable benefits: cars, vans and related benefits),
  - Chapter 7 of Part 3 (taxable benefits: loans),
  - <sup>F2</sup>
  - ...
  - <sup>F2</sup>
  - ...
  - Chapter 10 of Part 3 (taxable benefits: residual liability to charge),
  - section 222 (payments treated as earnings: payments on account of tax where deduction not possible),
  - section 223 (payments treated as earnings: payments on account of director's tax).

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*Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 19. (See end of Document for details)*

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[<sup>F3</sup>section 226A (amount treated as earnings: employee shareholder shares). ] ,

- (3) If an amount is treated as earnings under section 87 [<sup>F4</sup>or 87A] (taxable benefits: non-cash vouchers), the earnings are to be treated as received in the tax year mentioned in section 88.
- (4) If subsection (2) or (3) does not apply, the earnings are to be treated as received at the time when the benefit is provided.

#### **Textual Amendments**

- F1** Words in s. 19(2) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 50(2)**
- F2** S. 19(2) entries repealed (with effect in accordance with Sch. 22 para. 18(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 22 para. 18\(1\)](#), **Sch. 43 Pt. 3(4)**
- F3** Words in s. 19(2) inserted (1.9.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 23 paras. 2, 38**; S.I. [2013/1755](#), art. 2
- F4** Words in s. 19(3) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 50(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 19.