



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 8

#### EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

#### *[<sup>F1</sup>Carers*

#### **[<sup>F1</sup>306A Carers: board and lodging**

- (1) For the purposes of this section an individual is employed as a home care worker if the duties of the employment consist wholly or mainly of the provision of personal care to another individual (“the recipient”) at the recipient's home, in a case where the recipient is in need of personal care because of—
  - (a) old age,
  - (b) mental or physical disability,
  - (c) past or present dependence on alcohol or drugs,
  - (d) past or present illness, or
  - (e) past or present mental disorder.
- (2) No liability to income tax arises by virtue of Chapter 10 of Part 3 (taxable benefits: residual liability to charge) in respect of the provision of board or lodging (or both) to an individual employed as a home care worker if the provision is—
  - (a) on a reasonable scale,
  - (b) at the recipient's home, and
  - (c) by reason of the individual's employment as a home care worker.]

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 306A. (See end of Document for details)*

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### **Textual Amendments**

- F1** S. 306A and cross-heading inserted (with effect in accordance with s. 14(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 14\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 306A.