



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 5

#### EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

#### CHAPTER 1

#### DEDUCTIONS ALLOWED FROM EARNINGS: GENERAL RULES

#### *General rules*

#### **328 The income from which deductions may be made**

- (1) The general rule is that deductions under this Part are allowed—
  - (a) from any earnings from the employment in question, and
  - (b) not from earnings from any other employment.

This is subject to subsections (2) to (4).
- (2) Deductions under section 351 (expenses of ministers of religion) are allowed from earnings from any employment as a minister of a religious denomination.
- (3) Deductions under section 368 (fixed sum deductions from earnings payable out of public revenue) are allowed only from earnings payable out of the public revenue.
- (4) Deductions limited to specified earnings (see subsection (5)) are allowed—
  - (a) only from earnings from the employment that are taxable earnings under certain of the charging provisions of Chapters 4 and 5 of Part 2, and
  - (b) not from other earnings from it.
- (5) “Deductions limited to specified earnings” are deductions under—

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**Status:** *This is the original version (as it was originally enacted).*

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sections 336 to 342 (deductions from earnings charged on receipt: see sections 335(2) and 354),  
section 353 (deductions from earnings charged on remittance),  
sections 370 to 374 (travel deductions from earnings charged on receipt), and  
Chapter 6 of this Part (deductions from seafarers' earnings: see section 378(1)  
(a)).