



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

330 Prevention of double deductions

- (1) A deduction from earnings under this Part is not allowed more than once in respect of the same costs or expenses.
- (2) If apart from this subsection—
 - (a) a deduction would be allowed under Chapter 4 of this Part (fixed allowances for employee's expenses) for a sum fixed by reference to any kind of expenses, and
 - (b) the employee would be entitled under another provision to a deduction for an amount paid in respect of the same kind of expenses,only one of those deductions is allowed.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 330.