



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 2

DEDUCTIONS FOR EMPLOYEE'S EXPENSES

Introduction

333 Scope of this Chapter: expenses paid by the employee

- (1) A deduction from a person's earnings for an amount is allowed under the following provisions of this Chapter only if the amount—
 - (a) is paid by the person, or
 - (b) is paid on the person's behalf by someone else and is included in the earnings.
- (2) In the following provisions of this Chapter, in relation to a deduction from a person's earnings, references to the person paying an amount include references to the amount being paid on the person's behalf by someone else if or to the extent that the amount is included in the earnings.
- (3) Subsection (1)(b) does not apply to the deductions under—
 - (a) section 351(2) and (3) (expenses of ministers of religion), and
 - (b) section 355 (deductions for corresponding payments by non-domiciled employees with foreign employers),and subsection (2) does not apply in the case of those deductions.
- (4) Chapter 3 of this Part provides for deductions where—

Status: *This is the original version (as it was originally enacted).*

- (a) a person's earnings include an amount treated as earnings under Chapter 4, 5 or 10 of Part 3 (taxable benefits: vouchers etc., living accommodation and residual liability to charge), and
- (b) an amount in respect of the benefit in question would be deductible under this Chapter if the person had incurred and paid it.