



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

Employee liabilities and indemnity insurance

348 Liabilities related to the employment

For the purposes of this Chapter each of the following kinds of liability is related to the employment—

1. Liability imposed upon the employee because he did an act, or failed to do an act—
 - (a) in his capacity as holder of the employment, or
 - (b) in any other capacity in which he acted in the performance of the duties of the employment.
2. Liability imposed upon the employee in connection with any proceedings relating to, or arising from, a claim that he is subject to a liability because he did an act, or failed to do an act—
 - (a) in his capacity as holder of the employment, or
 - (b) in any other capacity in which he acted in the performance of the duties of the employment.