



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

Special rules for earnings with a foreign element

353 Deductions from earnings charged on remittance

- (1) A deduction is allowed from earnings charged on remittance for expenses within subsection (2) if the condition in subsection (3) is met.
- (2) The expenses are—
 - (a) any expenses—
 - (i) paid by the employee out of the earnings, or
 - (ii) paid on the employee's behalf by another person and included in the earnings, and
 - (b) any other expenses paid in the United Kingdom in the tax year or an earlier tax year in which the employee has been resident in the United Kingdom.
- (3) The condition is that the expenses would have been deductible under sections 336 to 342 if the earnings had been earnings charged on receipt in the tax year in which the expenses were incurred.
- (4) Where—

Status: *This is the original version (as it was originally enacted).*

- (a) any of the deductibility provisions refers to amounts or expenses that would be deductible from earnings if they were paid by a person, and
 - (b) the earnings in question are earnings charged on remittance,
- it is assumed for the purposes of those provisions that the person pays the amounts or expenses out of those earnings.