



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

[^{F1}CHAPTER 5B

TAXABLE SPECIFIC INCOME FROM EMPLOYMENT-RELATED SECURITIES ETC: INTERNATIONALLY MOBILE EMPLOYEES

[^{F1}41J Location of employment duties

- (1) The following provisions apply for the purposes of this Chapter—
 - (a) section 39(1) and (2), and
 - (b) section 40 (but as if in subsections (3) and (4) of that section references to section 24(1)(b) were to section 41I(1)(b)).
- (2) Duties of an employment performed in the UK sector of the continental shelf in connection with exploration or exploitation activities are to be treated for the purposes of this Chapter as being performed in the United Kingdom.
- (3) In subsection (2) “the UK sector of the continental shelf” and “exploration or exploitation activities” have the same meaning as in section 41 (treatment of general earnings from employment in the UK sector of the continental shelf).]

Textual Amendments

- F1** Pt. 2 Ch. 5B substituted (with effect in accordance with Sch. 3 para. 7(3), Sch. 9 para. 48 of the amending Act) for Pt. 2 Ch. 5A by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 9 paras. 5, 47](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 41J.