



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

[^{F1}PART 7A

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

CHAPTER 1

APPLICATION ETC

Interpretation

[^{F1}554Z1] **Interpretation: persons linked with A**

- (1) In this Part references to any person linked with A are references to—
- (a) any person who is or has been connected with A,
 - (b) a close company in which A or a person within any other paragraph of this subsection is or has been a participator,
 - (c) a company in which A or a person within any other paragraph of this subsection is or has been a participator and which would be a close company if it were a UK resident company, or
 - (d) a company which is a 51% subsidiary of a company within paragraph (b) or (c).
- [^{F2}(2) In applying section 993 of ITA 2007 for the purposes of subsection (1), two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other.]
- (3) In subsection (1) “participator”—

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 554Z1. (See end of Document for details)*

- (a) in relation to a close company, means a person who is a participator in relation to the company for the purposes of section 455 of CTA 2010 (see sections 454 and 455(5) of that Act), and
- (b) in relation to a company which would be a close company if it were a UK resident company, means a person who would be such a participator if the company were a close company.]

Textual Amendments

- F1** Pt. 7A inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 1**
- F2** S. 554Z1(2) substituted (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), **Sch. 3 para. 25(4)**

Modifications etc. (not altering text)

- C1** S. 554Z1 applied (with modifications) (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 36(3)**

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 554Z1.