



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 8

#### FORMER EMPLOYEES: DEDUCTIONS FOR LIABILITIES

##### *Interpretation*

#### 563 Other interpretation

In this Part each of the following expressions, when used in relation to a former employee, has the meaning given—

“former employment” means the employment which the former employee has ceased to hold;

“former employer” means—

- (a) the person under whom the former employee held the former employment,
- (b) a person for the time being carrying on the whole or any part of the business or other undertaking for the purposes of which the former employee held the former employment,
- (c) a person who is for the time being subject to any of the liabilities with respect to that business or other undertaking of the person mentioned in paragraph (a), and
- (d) a person who is connected with a person falling within paragraph (a), (b) or (c);

“post-employment earnings” means so much of any amount received after the former employee has ceased to hold the former employment as constitutes general earnings for the purposes of the employment income Parts;

“relevant retirement benefit” means a benefit—

- (a) which is received by the former employee under a retirement benefits scheme of which he is a member in respect of the former employment, and

---

*Status: This is the original version (as it was originally enacted).*

---

- (b) which, under Chapter 2 of Part 6 (benefits from non-approved pension schemes), counts as employment income of the former employee.