



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 13

RETURN OF SURPLUS EMPLOYEE ADDITIONAL VOLUNTARY CONTRIBUTIONS

628 Interpretation

(1) In this Chapter—

“employee”—

- (a) includes a person who is to be, or has been, an employee, and
- (b) in relation to a company, includes any officer or director of the company and any other person taking part in the management of the affairs of the company;

“exempt approved scheme” has the meaning given in section 592(1) of ICTA;

“relevant statutory scheme” has the meaning given in section 611A(1) of ICTA.

(2) For the purposes of the definition of “employee” in subsection (1), “director”, in relation to a company, includes—

- (a) in the case of a company the affairs of which are managed by a board of directors or similar body, a member of that board or body,
- (b) in the case of a company the affairs of which are managed by a single director or similar person, that person,
- (c) in the case of a company the affairs of which are managed by the members themselves, a member of that company,

Status: This is the original version (as it was originally enacted).

and includes a person who is to be or has been a director.

- (3) If section 623 applies to a payment made out of funds which are or have been held for the purposes of a relevant statutory scheme established under a public general Act, any reference in this Chapter to an employee includes references to a person who holds an office, to a person who is to hold an office and to a person who has ceased to hold an office.

This is without prejudice to subsection (1).

- (4) For the purposes of subsection (3) “office” includes in particular any position which has an existence independent of the person who holds it and may be filled by successive holders.