



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 3

TAXABLE BENEFITS: EXPENSES PAYMENTS

70 Sums in respect of expenses

- (1) This Chapter applies to a sum paid to an employee in a tax year if the sum—
 - (a) is paid to the employee in respect of expenses, and
 - (b) is so paid by reason of the employment.
- (2) This Chapter applies to a sum paid away by an employee in a tax year if the sum—
 - (a) was put at the employee's disposal in respect of expenses,
 - (b) was so put by reason of the employment, and
 - (c) is paid away by the employee in respect of expenses.
- (3) For the purposes of this Chapter it does not matter whether the employment is held at the time when the sum is paid or paid away so long as it is held at some point in the tax year in which the sum is paid or paid away.
- (4) References in this Chapter to an employee accordingly include a prospective or former employee.
- (5) This Chapter does not apply to the extent that the sum constitutes earnings from the employment by virtue of any other provision.