



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 11

#### PAY AS YOU EARN

### CHAPTER 6

#### MISCELLANEOUS AND SUPPLEMENTAL

#### **712 Interpretation of this Part**

(1) In this Part—

“employee” means a person who holds or has held employment with another person;

“employer” means—

- (a) in relation to an employee, a person with whom the employee holds or has held an employment, and
- (b) in relation to any PAYE income of an employee, the person who is the employer of the employee in relation to the employment in respect of which the income is or was provided or, as the case may be, by reference to which it falls to be regarded as PAYE income.

The above definitions are subject to sections 688 and 710(2)(b).

(2) Sections 4 and 5 apply for the purposes of this Part as they apply for the purposes of the employment income Parts.