

Status: Point in time view as at 21/07/2008.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 01 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 13

SUPPLEMENTARY PROVISIONS

Interpretation

718 Connected persons

[^{F1}Section 993 of ITA 2007] (how to tell whether persons are connected) applies for the purposes of this Act.

Textual Amendments

- F1** Words in s. 718 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 442](#) (with [Sch. 2](#))

719 [^{F2}Meaning of “control”]

[^{F3}Section 995 of ITA 2007 (meaning of “control”)] applies for the purposes of this Act, unless otherwise indicated.

Textual Amendments

- F2** S. 719 sidenote substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(b\)](#) (with [Sch. 2](#))
- F3** Words in s. 719 substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 443\(a\)](#) (with [Sch. 2](#))

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F4 720 Meaning of “ an officer of Revenue and Customs ” etc.

.....

Textual Amendments
F4 S. 720 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 119, Sch. 5; S.I. 2005/1126, art. 2\(2\)\(h\)\(i\)](#)

721 Other definitions

(1) In this Act—

“cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 75),

[^{F5}“the Contributions and Benefits Act” means SSCBA 1992 or SSCB(NI)A 1992;]

“credit-token” has the same meaning as in Chapter 4 of Part 3 (see section 92),

[^{F6}“foreign employer” means an individual, partnership or body of persons resident outside, and not resident in, the United Kingdom,]

“non-cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 84),

^{F7} ...

^{F8}(2)

(3) Any reference in this Act to being domiciled in the United Kingdom is to be read as a reference to being domiciled in any part of the United Kingdom.

(4) For the purposes of this Act the following are members of a person’s family—

- (a) the person’s spouse [^{F9}or civil partner],
- (b) the person’s children and their spouses [^{F10}or civil partners],
- (c) the person’s parents, and
- (d) the person’s dependants.

(5) For the purposes of this Act the following are members of a person’s family or household—

- (a) members of the person’s family,
- (b) the person’s domestic staff, and
- (c) the person’s guests.

(6) The following provisions (which relate to the legal equality of illegitimate children) are to be disregarded in interpreting references in this Act to a child or children—

- (a) section 1 of the Family Law Reform Act 1987 (c. 42);
- (b) the paragraph inserted in Schedule 1 to the Interpretation Act 1978 (c. 30) by paragraph 73 of Schedule 2 to the 1987 Act;
- (c) section 1(2) of the Law Reform (Parent and Child) (Scotland) Act 1986 (c. 9);
- (d) Article 155 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2)).

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- (7) In the employment income Parts any reference to earnings which is not limited by the context—
- (a) to earnings within Chapter 1 of Part 3, or
 - (b) to any other particular description of earnings,
- includes a reference to any amount treated as earnings by any of the provisions mentioned in section 7(5) (meaning of “employment income” etc.).

Textual Amendments

- F5** Words in s. 721(1) inserted (1.9.2004) by [Finance Act 2004 \(c. 12\)](#), s. 85(2), **Sch. 16 para. 7(2)**; S.I. 2004/1945, art. 2
- F6** Words in s. 721(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 39**
- F7** Words in s. 721(1) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 444(2) (b), **Sch. 3 Pt. 1** (with Sch. 2)
- F8** S. 721(2) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 444(3), **Sch. 3 Pt. 1** (with Sch. 2)
- F9** Words in s. 721(4)(a) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **168(a)**
- F10** Words in s. 721(4)(b) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **168(b)**

Modifications etc. (not altering text)

- C1** S. 721 applied (6.4.2006) by [The Registered Pension Schemes \(Co-ownership of Living Accommodation\) Regulations 2006 \(S.I. 2006/133\)](#), regs. 1, **5(6)** (with reg. 2)
- C2** S. 721 applied (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **ss. 173(11)**, 284(1) (with Sch. 36)

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