



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 2

TAXABLE BENEFITS: THE BENEFITS CODE

*The benefits code*

#### 63 The benefits code

- (1) In the employment income Parts “the benefits code” means—  
this Chapter,  
Chapter 3 (expenses payments),  
Chapter 4 (vouchers and credit-tokens),  
Chapter 5 (living accommodation),  
Chapter 6 (cars, vans and related benefits),  
Chapter 7 (loans), [<sup>F1</sup>and]  
<sup>F2</sup>  
...  
<sup>F2</sup>  
...  
Chapter 10 (residual liability to charge)  
<sup>F3</sup>  
...

<sup>F4</sup>(2) .....

<sup>F4</sup>(3) .....

*Changes to legislation:* There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: The benefits code. (See end of Document for details)

<sup>F4</sup>(4) .....

[<sup>F5</sup>(5) The benefits code has effect subject to section 554Z2(2).]

**Textual Amendments**

- F1** Word in s. 63(1) inserted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 1 para. 5\(2\)\(a\)](#)
- F2** S. 63(1) entries repealed (with effect in accordance with Sch. 22 para. 20(2) of the amending Act) by [Finance Act 2003 \(c. 14\), Sch. 22 para. 20\(1\), Sch. 43 Pt. 3\(4\)](#)
- F3** Words in s. 63(1) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), Sch. 1 para. 5\(2\)\(b\)](#)
- F4** S. 63(2)-(4) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), Sch. 1 para. 5\(3\)](#)
- F5** S. 63(5) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\), Sch. 2 para. 8](#)

**64 Relationship between earnings and benefits code**

- (1) This section applies if, apart from this section, the same benefit would give rise to two amounts (“A” and “B”)—
  - (a) A being an amount of earnings as defined in Chapter 1 of this Part, and
  - (b) B being an amount to be treated as earnings under the benefits code.
- (2) In such a case—
  - (a) A constitutes earnings as defined in Chapter 1 of this Part, and
  - (b) the amount (if any) by which B exceeds A is to be treated as earnings under the benefits code.
- (3) This section does not apply in connection with living accommodation to which Chapter 5 of this Part applies.
- (4) In that case section 109 applies to determine the relationship between that Chapter and Chapter 1 of this Part.

<sup>F6</sup>(5) .....

<sup>F6</sup>(6) .....

**Textual Amendments**

- F6** S. 64(5)(6) repealed (with effect in accordance with Sch. 22 para. 21(2) of the amending Act) by [Finance Act 2003 \(c. 14\), Sch. 22 para. 21\(1\), Sch. 43 Pt. 3\(4\)](#)

**<sup>F7</sup>65 Dispensations relating to benefits within provisions not applicable to lower-paid employment**

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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: The benefits code. (See end of Document for details)

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### Textual Amendments

- F7** [S. 65](#) omitted (with effect in accordance with s. 12(5) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [s. 12\(2\)](#) (with s. 12(6)(7))

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: The benefits code.