
Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Paragraph 40. (See end of Document for details)

SCHEDULES

SCHEDULE 7

TRANSITIONALS AND SAVINGS

PART 5

EMPLOYMENT INCOME: DEDUCTIONS

Non-domiciled employee's travel costs and expenses: "qualifying arrival date"

- 40 In relation to any time before 6th April 2003, section 375 (meaning of "qualifying arrival date") has effect as if the references in subsections (1)(a) and (4) to the person receiving earnings for duties performed in the United Kingdom included a reference to the person receiving emoluments for such duties.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Paragraph 40.