

SCHEDULES

SCHEDULE 7

TRANSITIONALS AND SAVINGS

PART 5

EMPLOYMENT INCOME: DEDUCTIONS

Earnings charged on remittance

- 39 In relation to expenses incurred before the tax year 2003-04, section 353 (deductions from earnings charged on remittance) applies as if the condition in subsection (3) of that section were that the expenses would have been deductible under section 193, 194, 195 or 198(1) of ICTA from emoluments of the office or employment if those emoluments had been chargeable under Case I of Schedule E for the tax year in which the expenses were incurred.

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, Part 5.