



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Detached national experts

[^{F1}304A Experts seconded to other European Union bodies

- (1) No liability to income tax arises in respect of any subsistence allowances paid by a relevant EU body to persons who, because of their expertise in matters relating to the subject matter of the functions of the relevant EU body, have been seconded to the body by their employers.
- (2) Each of the following is a “relevant EU body”—
 - (a) the European Medicines Agency, established as the European Agency for the Evaluation of Medicinal Products by Council Regulation ([EEC](#)) No 2309/93 of 22 July 1993,
 - (b) the European Police College, established by Council Decision of 20 September 2005 (2005/681/JHA),
 - (c) the European Banking Authority, established by Regulation (EU) No 1093/2010 of 24 November 2010, and
 - (d) any other body established by an EU instrument which is designated as a relevant EU body for the purposes of this section by an order made by the Treasury.]

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 304A 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) View outstanding changes*

Textual Amendments

- F1** S. 304A inserted (with effect in accordance with s. 38(2) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 38\(1\)](#)

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)