Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 2

DEDUCTIONS FOR EMPLOYEE'S EXPENSES

Disallowance of business entertainment and gifts expenses

356 Disallowance of business entertainment and gifts expenses

(1) No deduction from earnings is allowed under this Part for expenses incurred in providing entertainment or a gift in connection with the employer's trade, business, profession or vocation.

(2) Subsection (1) is subject to the exceptions in—

(a) section 357 (exception where employer's expenses disallowed), and

(b) section 358 (other exceptions).

(3) For the purposes of this section and those sections—

(a) "entertainment" includes hospitality of any kind, and

(b) expenses incurred in providing entertainment or a gift include expenses incurred in providing anything incidental to the provision of entertainment or a gift.

Changes to legislation:
Income Tax (Earnings and Pensions) Act 2003, Section 356 is up to date with all changes known to be in force on or before 08 October 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.
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)