



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 5

DEDUCTIONS FOR EARNINGS REPRESENTING BENEFITS OR REIMBURSED EXPENSES

Travel costs and expenses where duties performed abroad

371 Travel costs and expenses where duties performed abroad: visiting spouse's [^{F1}, civil partner's] or child's travel

- (1) A deduction is allowed from earnings which are [^{F2}relevant taxable earnings] if—
 - (a) the earnings include an amount in respect of—
 - (i) the provision of travel facilities for a journey made by the employee's spouse [^{F3}, civil partner] or child, or
 - (ii) the reimbursement of expenses incurred by the employee on such a journey, and
 - (b) conditions A to C are met.
- (2) The deduction is equal to the included amount.
- (3) Condition A is that the employee is absent from the United Kingdom for a continuous period of at least 60 days for the purpose of performing the duties of one or more employments.
- (4) Condition B is that the journey is between a place in the United Kingdom and a place outside the United Kingdom where such duties are performed.

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 371. (See end of Document for details)

- (5) Condition C is that the employee’s spouse [^{F4}, civil partner] or child is—
- (a) accompanying the employee at the beginning of the period of absence,
 - (b) visiting the employee during that period, or
 - (c) returning to a place in the United Kingdom after so accompanying or visiting the employee.
- (6) A deduction is not allowed under this section for more than two outward and two return journeys by the same person in a tax year.
- (7) In this section “child” includes a stepchild and an illegitimate child, but not a person who is 18 or over at the beginning of the outward journey.
- [^{F5}(8) In this section “relevant taxable earnings” has the meaning given by section 370(6).]

Textual Amendments

- F1** Words in s. 371 heading inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **146(3)**
- F2** Words in s. 371(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 28(2)**
- F3** Words in s. 371(1)(a)(i) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **146(2)**
- F4** Words in s. 371(5) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **146(2)**
- F5** [S. 371\(8\)](#) inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 28(3)**

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 371.