



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 6

EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR SHARE-RELATED

CHAPTER 3

PAYMENTS AND BENEFITS ON TERMINATION OF EMPLOYMENT ETC.

Exceptions and reductions

414 Reduction in other cases of foreign service

- (1) This section applies if—
 - (a) the service of the employee or former employee in the employment in respect of which the payment or other benefit is received includes foreign service, and
 - (b) section 413 (exception in certain cases of foreign service) does not apply.
- (2) The taxable person may claim relief in the form of a proportionate reduction of the amount that would otherwise count as employment income under this Chapter.
- (3) The proportion is that which the length of the foreign service bears to the whole length of service in the employment before the date of the termination or change in question.
- (4) A person's entitlement to relief under this section is limited as mentioned in subsection (5) if the person is entitled—
 - (a) to deduct, retain or satisfy income tax out of a payment which the person is liable to make, or
 - (b) to charge any income tax against another person.

Status: Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 414 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)

- (5) The relief must not reduce the amount of income tax for which the person is liable below the amount the person is entitled so to deduct, retain, satisfy or charge.
- (6) In this section “foreign service” has the same meaning as in section 413(2).

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

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