



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 8

#### FORMER EMPLOYEES: DEDUCTIONS FOR LIABILITIES

##### *Interpretation*

#### **563 Other interpretation**

In this Part each of the following expressions, when used in relation to a former employee, has the meaning given—

“former employment” means the employment which the former employee has ceased to hold;

“former employer” means—

- (a) the person under whom the former employee held the former employment,
- (b) a person for the time being carrying on the whole or any part of the business or other undertaking for the purposes of which the former employee held the former employment,
- (c) a person who is for the time being subject to any of the liabilities with respect to that business or other undertaking of the person mentioned in paragraph (a), and
- (d) a person who is connected with a person falling within paragraph (a), (b) or (c);

“post-employment earnings” means so much of any amount received after the former employee has ceased to hold the former employment as constitutes general earnings for the purposes of the employment income Parts;

“relevant retirement benefit” means a benefit—

- (a) <sup>[F1]</sup>which is received by the former employee under an employer-financed retirement benefits scheme, and

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 563. (See end of Document for details)*

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(b) which, under Chapter 2 of Part 6, counts as employment income of the former employee.]

**Textual Amendments**

**F1** Words in s. 563 substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 35 para. 64](#) (with [Sch. 36](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 563.