



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 2

TAXABLE BENEFITS: THE BENEFITS CODE

The benefits code

63 The benefits code

- (1) In the employment income Parts “the benefits code” means—
this Chapter,
Chapter 3 (expenses payments),
Chapter 4 (vouchers and credit-tokens),
Chapter 5 (living accommodation),
Chapter 6 (cars, vans and related benefits),
Chapter 7 (loans), [^{F1}and]
^{F2}
...
^{F2}
...
Chapter 10 (residual liability to charge)
^{F3}
...

^{F4}(2)

^{F4}(3)

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 63. (See end of Document for details)*

^{F4}(4)

[^{F5}(5) The benefits code has effect subject to section 554Z2(2).]

Textual Amendments

- F1** Word in s. 63(1) inserted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(2\)\(a\)](#)
- F2** S. 63(1) entries repealed (with effect in accordance with Sch. 22 para. 20(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 22 para. 20\(1\)](#), [Sch. 43 Pt. 3\(4\)](#)
- F3** Words in s. 63(1) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(2\)\(b\)](#)
- F4** S. 63(2)-(4) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 5\(3\)](#)
- F5** S. 63(5) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 2 para. 8](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 63.