



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 13

SUPPLEMENTARY PROVISIONS

Interpretation

721 Other definitions

(1) In this Act—

“cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 75),

[^{F1}“the Contributions and Benefits Act” means SSCBA 1992 or SSCB(NI)A 1992;]

“credit-token” has the same meaning as in Chapter 4 of Part 3 (see section 92),

[^{F2}“foreign employer” means an individual, partnership or body of persons resident outside, and not resident in, the United Kingdom,]

“non-cash voucher” has the same meaning as in Chapter 4 of Part 3 (see section 84),

^{F3}
...

^{F4}(2)

(3) Any reference in this Act to being domiciled in the United Kingdom is to be read as a reference to being domiciled in any part of the United Kingdom.

(4) For the purposes of this Act the following are members of a person’s family—

- (a) the person’s spouse [^{F5}or civil partner],
- (b) the person’s children and their spouses [^{F6}or civil partners],
- (c) the person’s parents, and

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 721. (See end of Document for details)

- (d) the person's dependants.
- (5) For the purposes of this Act the following are members of a person's family or household—
- (a) members of the person's family,
 - (b) the person's domestic staff, and
 - (c) the person's guests.
- (6) The following provisions (which relate to the legal equality of illegitimate children) are to be disregarded in interpreting references in this Act to a child or children—
- (a) section 1 of the Family Law Reform Act 1987 (c. 42);
 - (b) the paragraph inserted in Schedule 1 to the Interpretation Act 1978 (c. 30) by paragraph 73 of Schedule 2 to the 1987 Act;
 - (c) section 1(2) of the Law Reform (Parent and Child) (Scotland) Act 1986 (c. 9);
 - (d) Article 155 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2)).
- (7) In the employment income Parts any reference to earnings which is not limited by the context—
- (a) to earnings within Chapter 1 of Part 3, or
 - (b) to any other particular description of earnings,
- includes a reference to any amount treated as earnings by any of the provisions mentioned in section 7(5) (meaning of "employment income" etc.).

Textual Amendments

- F1** Words in s. 721(1) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 85(2), **Sch. 16 para. 7(2)**; S.I. 2004/1945, art. 2
- F2** Words in s. 721(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 7 para. 39**
- F3** Words in s. 721(1) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 444(2) (b), **Sch. 3 Pt. 1** (with Sch. 2)
- F4** S. 721(2) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 444(3), **Sch. 3 Pt. 1** (with Sch. 2)
- F5** Words in s. 721(4)(a) inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1(1), **168(a)**
- F6** Words in s. 721(4)(b) inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1(1), **168(b)**

Modifications etc. (not altering text)

- C1** S. 721 applied (6.4.2006) by The Registered Pension Schemes (Co-ownership of Living Accommodation) Regulations 2006 (S.I. 2006/133), regs. 1, **5(6)** (with reg. 2)
- C2** S. 721 applied (6.4.2006) by Finance Act 2004 (c. 12), **ss. 173(11), 284(1)** (with Sch. 36)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 721.