



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 13

#### SUPPLEMENTARY PROVISIONS

*Amendments, repeals, citation etc.*

#### **722 Consequential amendments**

Schedule 6 contains consequential amendments.

#### **723 Commencement and transitional provisions and savings**

- (1) This Act comes into force on 6th April 2003 and has effect—
  - (a) for the purposes of income tax, for the tax year 2003-04 and subsequent tax years, and
  - (b) for the purposes of corporation tax, for accounting periods ending after 5th April 2003.
- (2) Subsection (1) is subject to Schedule 7, which contains transitional provisions and savings.

#### **724 Repeals and revocations**

- (1) The enactments specified in Part 1 of Schedule 8 (which include certain spent provisions) are repealed to the extent specified.
- (2) The instruments specified in Part 2 of that Schedule are revoked to the extent specified.

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Amendments, repeals, citation etc.. (See end of Document for details)*

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## **725 Citation**

This Act may be cited as the Income Tax (Earnings and Pensions) Act 2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Amendments, repeals, citation etc..