



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 13

SUPPLEMENTARY PROVISIONS

Amendments, repeals, citation etc.

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.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 723.