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**Changes to legislation:** Finance Act 2004, Paragraph 9 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 17

#### MINOR AMENDMENTS OF OR CONNECTED WITH THE INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

##### *Minor corrections of the Income Tax (Earnings and Pensions) Act 2003*

- 9 (1) The Income Tax (Earnings and Pensions) Act 2003 (c. 1) is amended as follows.
- (2) In section 286 (power to amend sections 279 to 285), in the heading and in subsection (1), for “279” substitute “ 277 ”.
- (3) In Chapter 11 of Part 7 (supplementary provisions about employee benefit trusts), in section 554(1)(a) (attribution of further interest in company), for “employment” substitute “ employee ”.
- (4) In section 577 (United Kingdom social security pensions)—
- (a) in subsection (2), in paragraph (b) of the definition of “state pension”, for “48” substitute “ 48A ”, and
- (b) omit subsection (3).
- (5) In section 677 (UK social security benefits wholly exempt from income tax), in Part 2 of Table B (benefits payable under regulations), omit the entry relating to compensation payments where child support reduced because of a change in legislation.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)