
Changes to legislation: Finance Act 2004, Paragraph 61 is up to date with all changes known to be in force on or before 04 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](#)

SCHEDULES

SCHEDULE 35

PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- 61 In section 381 (deductions from seafarers' earnings: taking account of other deductions), for paragraphs (c) to (e) substitute—
- “(c) section 262 of CAA 2001 (capital allowances to be given effect by treating them as deductions from earnings), and
 - (d) sections 188 to 194 of FA 2004 (contributions to registered pension schemes).”

Commencement Information

- II** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

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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\(2\)](#)