

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1) is up to date with all changes known to be in force on or before 18 March 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 4

CONSEQUENTIAL AMENDMENTS, &c.

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

101 The Income Tax (Earnings and Pensions) Act 2003 shall be amended as follows.

Commencement Information

II Sch. 4 para. 101 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 102 (1) For the expression “the Inland Revenue”, wherever it appears, substitute “ an officer of Revenue and Customs ” (except as provided in paragraphs 109, 117 and 118).
- (2) For the expression “the Board of Inland Revenue”, wherever it appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (3) In the following provisions for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
- (a) section 28(6),
 - ^{F1}(b)
 - ^{F1}(c)
 - ^{F1}(d)
 - (e) section 343,
 - (f) section 355,
 - (g) section 594,
 - (h) section 647,
 - (i) section 691,
 - (j) section 703,
 - (k) section 704, and
 - (l) the title of section 717.

Textual Amendments

F1 Sch. 4 para. 102(3)(b)-(d) omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 7 para. 79(e)

Commencement Information

I2 Sch. 4 para. 102 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 103 (1) In the following provisions for “they” or “them” in each place substitute “ the officer ”

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- (a) section 58(3),
 - (b) section 65(3),
 - (c) section 79(2),
 - (d) section 96(2),
 - (e) section 179(3),
 - (f) section 312(5),
 - (g) section 344(3),
 - (h) section 392(4) and (5),
 - (i) section 421J(4),
 - (j) paragraph 81(1) and (3) of Schedule 2,
 - (k) paragraph 84(2) of Schedule 2,
 - (l) paragraph 85(1) of Schedule 2,
 - (m) paragraph 93(1) of Schedule 2,
 - (n) paragraph 40(1) and (3) of Schedule 3,
 - (o) paragraph 42(2A) of Schedule 3,
 - (p) paragraph 43 of Schedule 3,
 - (q) paragraph 44(1) of Schedule 3,
 - (r) paragraph 45(1) of Schedule 3,
 - (s) paragraph 28(1) and (3) of Schedule 4,
 - (t) paragraph 30(3) of Schedule 4,
 - (u) paragraph 31 of Schedule 4,
 - (v) paragraph 32(1) of Schedule 4,
 - (w) paragraph 33(1) of Schedule 4,
 - (x) paragraph 46(2) of Schedule 5,
 - (y) paragraph 46(3) of Schedule 5,
 - (z) paragraph 47 of Schedule 5, and
 - (aa) paragraph 51(1) of Schedule 5.
- (2) In the following provisions for “their” in each place substitute “ the officer's ”
- (a) section 715(3)(b),
 - (b) paragraph 85(3) of Schedule 2,
 - (c) paragraph 93(1)(a) of Schedule 2,
 - (d) paragraph 41(2) of Schedule 3,
 - (e) paragraph 44(3) of Schedule 3,
 - (f) paragraph 45(1) of Schedule 3,
 - (g) paragraph 29(2) of Schedule 4,
 - (h) paragraph 32(3) of Schedule 4,
 - (i) paragraph 33(1) of Schedule 4,
 - (j) paragraph 46(2) and (3) of Schedule 5,
 - (k) paragraph 47(1)(b) and (3)(b) of Schedule 5,
 - (l) paragraph 49(2) and (3) of Schedule 5, and
 - (m) paragraph 51(1) of Schedule 5.
- (3) In the following provisions in each place for “their” substitute “ the ”
- (a) paragraph 81(3) of Schedule 2,
 - (b) paragraph 82(2) of Schedule 2,

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- (c) paragraph 85(3) of Schedule 2,
- (d) paragraph 40(3) of Schedule 3,
- (e) paragraph 43 of Schedule 3,
- (f) paragraph 28(3) of Schedule 4,
- (g) paragraph 31 of Schedule 4, and
- (h) paragraph 47(1)(a) and (3)(a) of Schedule 5.

(4) In the following provisions omit “their”—

- (a) paragraph 84(2) of Schedule 2,
- (b) paragraph 42(2A) of Schedule 3, and
- (c) paragraph 30(3) of Schedule 4.

Commencement Information

I3 Sch. 4 para. 103 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

F²104

Textual Amendments

F2 Sch. 4 para. 104 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 7 para. 79(c)

Commencement Information

I4 Sch. 4 para. 104 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

105 In section 58(3) for “are” substitute “ is ”.

Commencement Information

I5 Sch. 4 para. 105 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

106 In section 65—
(a) in subsection (3) for “are” substitute “ is ”, and
(b) in subsection (4) for “agree” substitute “ agrees ”.

Commencement Information

I6 Sch. 4 para. 106 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

107 In section 79(2) for “are” substitute “ is ”.

Commencement Information

I7 Sch. 4 para. 107 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

108 In section 96—
(a) in subsection (2) for “are” substitute “ is ”, and
(b) in subsection (3) for “agree” substitute “ agrees ”.

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Commencement Information

I18 Sch. 4 para. 108 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

109 In section 179(3) for “the Inland Revenue are” substitute “ an officer of Revenue and Customs is ”.

Commencement Information

I19 Sch. 4 para. 109 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

110 In section 183(1)(a) for “require” substitute “ requires ”.

Commencement Information

I10 Sch. 4 para. 110 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

111 In section 312(5) for “have” substitute “ has ”.

Commencement Information

I11 Sch. 4 para. 111 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

112 In section 344(3) for “are satisfied” substitute “ is satisfied ”.

Commencement Information

I12 Sch. 4 para. 112 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

113 In section 392(4) and (5) for “are satisfied” substitute “ is satisfied ”.

Commencement Information

I13 Sch. 4 para. 113 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

114 In section 511(2)—
 (a) in paragraph (a) for “are” substitute “ is ”, and
 (b) in paragraph (b) for “direct” substitute “ directs ”.

Commencement Information

I14 Sch. 4 para. 114 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

115 In section 514(2)—
 (a) in paragraph (a) for “are” substitute “ is ”, and
 (b) in paragraph (b) for “direct” substitute “ directs ”.

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Commencement Information

I15 Sch. 4 para. 115 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

116 In section 647(3)(b) for “is” substitute “ are ”.

Commencement Information

I16 Sch. 4 para. 116 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

117 In section 684, in paragraph 8 of the list of provisions for “the Board or the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I17 Sch. 4 para. 117 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

118 In section 715(3)(b) for “Inland Revenue’s refusal to approve” substitute “ a refusal by an officer of Revenue and Customs to approve ”.

Commencement Information

I18 Sch. 4 para. 118 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

119 Section 720 (meaning of “Inland Revenue”, &c) shall cease to have effect.

Commencement Information

I19 Sch. 4 para. 119 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

120 In Part 2 of Schedule 1, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

Commencement Information

I20 Sch. 4 para. 120 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

121 In Schedule 2—

- (a) in paragraph 81—
 - (i) in sub-paragraph (1), for “are” substitute “ is ”, and
 - (ii) in sub-paragraph (3), for “have” substitute “ has ”,
- (b) in paragraph 82(1) for “refuse” substitute “ refuses ”,
- (c) in paragraph 85(1) for “decide” substitute “ decides ”,
- (d) in paragraph 93(1)(a) for “require” substitute “ requires ”, and
- (e) in paragraph 100, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

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Commencement Information

I21 Sch. 4 para. 121 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 122 In Schedule 3—
- (a) in paragraph 40—
 - (i) in sub-paragraph (1) for “are” substitute “ is ”, and
 - (ii) in sub-paragraph (3) for “have” substitute “ has ”,
 - (b) in paragraph 41(1) for “refuse” substitute “ refuses ”,
 - (c) in paragraph 43 for “have” in each place substitute “ has ”,
 - (d) in paragraph 44(1) for “decide” in each place substitute “ decides ”,
 - (e) in paragraph 45(1) for “require” substitute “ requires ”, and
 - (f) in paragraph 49 of Schedule 3, omit the entry for “the Inland Revenue”.

Commencement Information

I22 Sch. 4 para. 122 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 123 In Schedule 4—
- (a) in paragraph 28—
 - (i) in sub-paragraph (1) for “are” substitute “ is ”, and
 - (ii) in sub-paragraph (3) for “have” substitute “ has ”,
 - (b) in paragraph 29(1) for “refuse” substitute “ refuses ”,
 - (c) in paragraph 31 for “have” in each place substitute “ has ”,
 - (d) in paragraph 32(1) for “decide” in each place substitute “ decides ”,
 - (e) in paragraph 33(1)(a) for “require” substitute “ requires ”, and
 - (f) in paragraph 37 omit the entry for “the Inland Revenue”.

Commencement Information

I23 Sch. 4 para. 123 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 124 In Schedule 5—
- (a) in paragraph 46—
 - (i) in sub-paragraphs (2) and (3) for “give” substitute “ gives ”, and
 - (ii) in sub-paragraph (6) for “discover” substitute “ discovers ”,
 - (b) in paragraph 47—
 - (i) in sub-paragraph (1) for “give” substitute “ gives ” and for “have” substitute “ has ”,
 - (ii) in sub-paragraph (2) for “conclude” substitute “ concludes ”, and
 - (iii) in sub-paragraph (3) for “give” substitute “ gives ” and for “have” substitute “ has ”,
 - (c) in paragraph 48(5) for “have” substitute “ has ”,
 - (d) in paragraph 49(1) and (2) for “do” substitute “ does ”,
 - (e) in paragraph 51(1)(a) for “require” substitute “ requires ”, and
 - (f) in paragraph 59 omit the entry for “the Inland Revenue”.

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Commencement Information

I24 Sch. 4 para. 124 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

Changes to 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. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)