

**2014 No. 2438**

**INCOME TAX**

**The Income Tax (Earnings and Pensions) Act 2003 (Section  
684(3A)) Order 2014**

*Made* - - - - *11th September 2014*

*Laid before the House of Commons* *12th September 2014*

*Coming into force* - - *3rd October 2014*

The Treasury make the following Order in exercise of the power conferred by section 684(3B) of the Income Tax (Earnings and Pensions) Act 2003(a):

**Citation, commencement and effect**

**1.**—(1) This Order may be cited as the Income Tax (Earnings and Pensions) Act 2003 (Section 684(3A)) Order 2014 and comes into force on 3rd October 2014.

(2) Article 2 has effect in relation to the tax year 2015-16 and subsequent tax years.

**Increase of limit in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003**

**2.**—(1) The amount specified in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) For “£3,000” substitute “£17,000”.

*Gavin Barwell*  
*Alun Cairns*

11th September 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2003 c. 1. Section 684(3A) and (3B) were inserted by paragraph 4 of Schedule 58 to the Finance Act 2009 (c. 10) (“the Schedule”). The section was further amended by paragraphs 3 and 6 of the Schedule. Section 684(3A) was amended by article 2 of S.I. 2011/1585. There are other amendments but none is relevant.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order increases the coding out limit for deductions in respect of “relevant debts” in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003 from £3,000 to £17,000. “Relevant debts” are defined in section 684(7AA) and include any debt payable to the Commissioners excluding tax credits.

The amendment made by this Order comes into force on 3rd October 2014 and has effect for deductions made in the tax year 2015-16 and subsequent tax years.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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