

*These notes refer to the Income Tax (Earnings and Pensions)
Act 2003 (c.1) which received Royal Assent on 6th March 2003*

INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 1: Overview

Section 1: Overview of contents of this Act

33. This section summarises the charges to tax and other matters covered in the Act. It also provides, in *subsection (2)*, the link to the general charge to income tax in section 1(1) of ICTA. It is new.

Section 2: Abbreviations and defined expressions

34. This is another new section. It provides information on where to find lists of the various abbreviations and defined expressions used in this Act.