

*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

Omitted material

Schedule 4: Approved Csop Schemes

Overview

Part 2: General requirements for approval

Paragraph 4: General requirements for approval: introduction

3382. This paragraph derives from part of paragraph 1(1) of Schedule 9 to ICTA. The difference stems from the new approach of providing its own introduction to each type of requirement. This new layout is also a feature of the succeeding Parts of this Schedule.