

*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 6: Consequential Amendments

General

Part 1: Income and Corporation Taxes Act 1988

Paragraph 28

3593. This paragraph provides for the omission of various provisions that are rewritten in this Act. Section 191 of ICTA exempts some allowances paid under schemes set up under the Job Release Act 1977. The last Order authorising payments under the Job Release Act 1977 was [1987 SI 1339](#), which extended the effect of the Act to 29 September 1988. So this section is spent and is not rewritten.