

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

*Omitted material*

*Schedule 6: Consequential Amendments*

**General**

**Part 2: Other enactments**

*Paragraph 126*

3618. This paragraph amends section 15 of TMA 1970. The amendments are straightforward and replace terms used in ICTA with those used in this Act.