

*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 7: Transitionals and Savings

Part 1: Continuity of the law

Paragraphs 1 to 7

3650. These paragraphs ensure continuity of the law, despite the fact that this Act repeals and rewrites provisions. Paragraph 2 is included to ensure that provisions in the Act which change the law are not subject to the general proposition about continuity in paragraph 1.