

*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 10: PAYE

Paragraph 89

3746. This paragraph derives from part of section 203(10) of ICTA which provides part of the powers for PAYE regulations to deal with electronic filing. Sections 132 and 133 of FA 1999 introduced new powers to provide for use of electronic communications. As a consequence part of section 203(10) will be repealed by Schedule 20 to FA 1999 when a Treasury order is made under section 133(4) of that Act. Section 684(2), item 5, anticipates this repeal. This paragraph preserves the position until the order is made.