

*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 2: Employment income: charge to tax

Paragraph 8

3651. Section 202A(2)(a) of ICTA states that the provisions determining what emoluments are chargeable in a particular year apply “whether or not the emoluments are for that year or for some other year of assessment”. The charging provisions in Chapters 4 and 5 of Part 2 of this Act give effect to this statement in the various sections determining taxable earnings in a tax year.
3652. This paragraph ensures that where those charging provisions apply to general earnings for “some other tax year” the reference to some other tax year can include years before 2003-04.
3653. *Sub-paragraphs (3) and (4)* derive from the transitional provisions in sections 36 and 39 of FA 1989 which amended Case III of Schedule E as well as inserting paragraph (4A) into section 19(1) of ICTA. They preserve continuity of tax treatment for any general earnings for a tax year before 1989-90 that are remitted to the UK in 2003-04 or later if those earnings would have been within Case III of Schedule E before it was amended in FA 1989.