*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 3: Employment income: earnings and benefits etc. treated as earnings**

***Paragraph 16***

3659. This paragraph modifies the effect of any dispensation that was in force before 6 April 2002 to preserve the modifications that were made to such dispensations by section 58 of FA 2001. Those modifications arose from the enactment of the provisions for mileage allowance payments and mileage allowance relief. From that date any element in a pre-existing dispensation relating to payments made, or benefits or facilities provided, in respect of expenses incurred in connection with the use of a vehicle by an employee for business travel was revoked. This paragraph ensures that such a revocation is retained in the operation of the dispensation on and after 6 April 2003.