

*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 20

3664. This paragraph derives from section 58 of FA 2001. It preserves the modifications that those provisions make to the effectiveness of existing notifications to take account of the introduction of mileage allowance payments and mileage allowance relief.