

*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

Part 13: Supplementary provisions

Section 719: Control in relation to a body corporate

2925. This section applies the same meaning of control in relation to a body corporate as set out in section 840 of ICTA for the purposes of this Act. It derives from sections 140F(7), 187(2), paragraph 8(2) of Schedule 11 and paragraph 4(2) of Schedule 12AA to ICTA; section 87(3) of FA 1988; paragraph 129(1) of Schedule 8 to FA 2000; and paragraphs 13(3), 15(2) and 59(3) of Schedule 14 to FA 2000. See also *Changes 133* and *157* in Annex 1.