

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Omitted material*

#### **Part 13: Supplementary provisions**

##### *Section 720: Meaning of “the Inland Revenue” etc.*

2926. This section provides definitions of “Inland Revenue” and “the Board of Inland Revenue” for the purposes of this Act.
2927. *Subsection (1)* defines “the Inland Revenue” as any officer of the Board of Inland Revenue. It derives from paragraph 124 of Schedule 8, paragraph 20 of Schedule 12 and paragraph 68 of Schedule 14 to FA 2000. See also *Change 158* in Annex 1.
2928. *Subsection (2)* defines “the Board of Inland Revenue” as the Commissioners of Inland Revenue. The term “Commissioners of Inland Revenue” is defined in the Inland Revenue Regulation Act 1890.
2929. *Subsection (3)* sets out how section 4A of the Inland Revenue Regulation Act 1890 provides for some devolution of the Board’s powers.