

*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

Example 3

Ne = £5,000; Da = 183; De = 183; Smg = 0

Part 5: Employment income: deductions allowed from earnings

Fees and Subscriptions

Overview

Section 345: Decisions of the Inland Revenue under section 344

1497. This section provides powers for the Inland Revenue to withdraw or vary any approval given to or any determination made in respect of a body. The section derives from section 201(6) and (7) of ICTA.
1498. In *subsection (1)* the power to vary a decision on the approval or otherwise of a body for the purposes of section 344 rests with the Inland Revenue as opposed to the Board in the source legislation. See *Change 158* in Annex 1.
1499. This Act requires the Inland Revenue to give notice of their decision. See *Change 88* in Annex 1.
1500. In *subsections (2) and (3)* the move to a straightforward appeal procedure is intended to simplify matters. Section 48(2) of TMA 1970 provides that various provisions of that Act as regards proceedings before the Commissioners apply to “appeals other than appeals against assessments” and to “proceedings...to be heard and determined in the same way as an appeal”. There is therefore no real difference in law or practice in this instance between provisions that refer to an appeal and those that refer to proceedings where the Special Commissioners shall “hear and determine the matter in like manner as an appeal”. See *Changes 158 and 89* in Annex 1.