

*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 9: Pension Income

Overview

Chapter 12: House of Commons Members' Fund

Overview

Section 622: Person liable for tax

2470. This section identifies the person chargeable. It is new.

2471. In ICTA this income is taxed under Schedule E. ICTA does not identify the person chargeable. This section identifies the person liable for tax on payments within section 619 as the person receiving or entitled to the income. See *Change 135* in Annex 1.