

*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

COMMENCEMENT

3752. The Act received Royal Assent on 6 March 2003. Section 723 provides for it to have effect:

- for the purposes of income tax, for the year 2003-04 and subsequent tax years; and
- for the purposes of corporation tax (where the provisions of this Act are used to compute profits for corporation tax purposes of corporate office-holders), for accounting periods ending after 5 April 2003.