



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 13

SUPPLEMENTARY PROVISIONS

Amendments, repeals, citation etc.

722 Consequential amendments

Schedule 6 contains consequential amendments.

723 Commencement and transitional provisions and savings

- (1) This Act comes into force on 6th April 2003 and has effect—
 - (a) for the purposes of income tax, for the tax year 2003-04 and subsequent tax years, and
 - (b) for the purposes of corporation tax, for accounting periods ending after 5th April 2003.
- (2) Subsection (1) is subject to Schedule 7, which contains transitional provisions and savings.

724 Repeals and revocations

- (1) The enactments specified in Part 1 of Schedule 8 (which include certain spent provisions) are repealed to the extent specified.
- (2) The instruments specified in Part 2 of that Schedule are revoked to the extent specified.

Status: This is the original version (as it was originally enacted).

725 Citation

This Act may be cited as the Income Tax (Earnings and Pensions) Act 2003.