

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

- 2 (1) Amend section 1 (the charge to income tax) as follows.
- (2) For subsection (1) substitute—
 - “(1) Income tax is charged in accordance with the Income Tax Acts on—
 - (a) all amounts which, under those Acts, are charged to tax under any of Schedules A, D and F (set out in sections 15, 18 and 20),
 - (b) all amounts which are charged to tax under any of the following provisions of ITEPA 2003—
 - (i) Part 2 (employment income),
 - (ii) Part 9 (pension income), and
 - (iii) Part 10 (social security income), and
 - (c) any other amounts which, under the Income Tax Acts, are charged to income tax.”
 - (3) In subsection (5A) for “section 203” substitute “PAYE regulations”.