

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 2000 (c. 17)

- 243 (1) Amend section 38 (payroll deduction scheme) as follows.
- (2) In subsection (1)—
- (a) for “under section 202 of the Taxes Act 1988” substitute “for the purposes of section 714 of the Income Tax (Earnings and Pensions) Act 2003”,
 - (b) for “an employer” substitute “a person”,
 - (c) for “employee” substitute “individual”, and
 - (d) for “employer”, in the second place where it occurs, substitute “person”.
- (3) In subsection (4) for the definitions of “agent”, “employee” and “employer” substitute—
- ““agent” means an agent approved for the purposes of section 714 of the Income Tax (Earnings and Pensions) Act 2003;”.