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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, SCHEDULE 8. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

Section 724

#### REPEALS AND REVOCATIONS

#### PART 1

#### ACTS OF PARLIAMENT

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Taxes Management Act 1970 (c. 9)	<p>In section 98, the entries in the first column of the Table relating to—</p> <ul style="list-style-type: none"><li>(a) regulations under section 202 of ICTA;</li><li>(b) paragraph 117 of Schedule 8 to FA 2000;</li><li>(c) paragraph 64 of Schedule 14 to that Act.</li></ul> <p>In section 98, the entries in the second column of the Table relating to—</p> <ul style="list-style-type: none"><li>(a) section 136(6) of ICTA;</li><li>(b) section 140G of ICTA;</li><li>(c) regulations under section 202 of ICTA;</li><li>(d) regulations under section 203 of ICTA;</li><li>(e) section 313(5) of ICTA;</li><li>(f) section 85(1) and (2) of FA 1988;</li><li>(g) paragraph 65 of Schedule 14 to FA 2000.</li></ul>
Income and Corporation Taxes Act 1988 (c. 1)	<p>Section 19.</p> <p>Section 58.</p> <p>In section 65(2), the words “Subject to section 330,”.</p> <p>Sections 131 to 137.</p> <p>Sections 140 to 151A.</p> <p>Sections 153 to 159AC.</p> <p>Sections 160 to 168G.</p> <p>Section 185.</p> <p>In section 186—</p> <ul style="list-style-type: none"><li>(a) in subsection (3), the words “the participant shall be chargeable to</li></ul>

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income tax under Schedule E for the year of assessment in which the entitlement arises on”;

- (b) in subsection (4), the words “the participant shall be chargeable to income tax under Schedule E for the year of assessment in which the disposal takes place on”.

In section 187, subsections (1) to (4), (6) and (7), except so far as relating to profit sharing schemes.

Section 187A.

Sections 189 to 198.

Sections 199 to 207.

Section 313.

Sections 315 to 319.

Section 321.

Section 322(2).

In section 323—

- (a) subsection (1);
- (b) in subsection (6), paragraph (b) and the word “and” preceding it;
- (c) subsection (7).

Section 330.

Section 332(1), (2), (3A), (3B) and (4).

In section 577—

- (a) in subsection (1), paragraph (b) and the word “and” preceding it;
- (b) in subsection (3), the words from “but where-” to the end.

Section 579(1).

Section 580(3).

In section 585—

- (a) in subsection (1), the words “, or under Case III of Schedule E,”;
- (b) in subsection (9), paragraph (b) and the word “and” preceding it.

In section 588, in subsection (5), paragraph (a) and the word “or” preceding paragraph (b).

Section 589.

Section 589A(2) to (6), (10).

In section 589B—

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- (a) subsections (1) to (4A);
- (b) in subsection (5), the words “this section or”.

Section 591D(6).

Section 595.

Section 596.

Sections 596A to 596C.

Section 597.

Section 599A(5), (6) and (8).

Section 600.

In section 607(3)(b), sub-paragraph (iv) and the word “and” preceding it.

Section 608(4).

Section 613(1) to (3).

Section 615(1), (2), (4), (5) and (8).

Section 616.

Section 617(1) and (2).

Section 617A.

In section 638(13), the definition of “employee share ownership plan”.

In section 643—

- (a) subsection (1);
- (b) in subsection (5), the words “shall be assessable to tax under Schedule E (and section 203 shall apply accordingly) and”.

Sections 647 to 648A.

Section 830(5).

Schedules 6, 6A, 7 and 7A.

In Schedule 9—

- (a) Parts 1, 2 and 6, except so far as relating to profit sharing schemes;
- (b) Parts 3 and 4.

In Schedule 10, in paragraph 7(7)(b), the second “to”.

Schedules 11, 11A, 12, 12AA and 12A.

In Schedule 29, paragraph 6.

In Schedule 4, paragraph 1.

Section 46.

Section 47(1).

Social Security Act 1988 (c. 7)

Finance Act 1988 (c. 39)

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	Section 48(1).
	Section 49(1).
	Section 57.
	Section 68.
	Section 69.
	Section 73(1).
	Sections 77 to 88.
	In section 89—
	(a) in paragraph (a), the words “section 185(3)(a) (approved share option schemes) and”;
	(b) paragraph (b).
	Section 128.
	In Schedule 3, paragraph 4.
	In Schedule 13, paragraph 3.
Finance Act 1989 (c. 26)	Sections 36 to 42.
	Section 45.
	Sections 50 to 52.
	Section 53, except subsection (2)(f) so far as relating to section 418(3) of ICTA.
	Section 62.
	Sections 64 and 66.
	In section 178(2)—
	(a) in paragraph (m), the words “160,”;
	(b) at the end of the first paragraph (p), the word “and”.
	Section 179(1)(g) and (5).
	In Schedule 6—
	(a) paragraphs 7 to 9;
	(b) paragraph 13;
	(c) in paragraph 18(1), the words “8(2)(b)”;
	(d) paragraph 18(5) to (7).
	In Schedule 12, paragraph 8.
Companies Act 1989 (c. 40)	In Schedule 18, paragraph 46.
Finance Act 1990 (c. 29)	Section 21.
	Section 77.
	Section 79.
	In Schedule 14, paragraph 4(2).
Oversea Superannuation Act 1991 (c. 16)	Section 2.

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Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21)	In Schedule 2, paragraph 18.
Finance Act 1991 (c. 31)	Section 38(2). Sections 39 to 40. Section 44. Section 69. In Schedule 6, paragraphs 1 and 3.
Social Security Contributions and Benefits Act 1992 (c. 4)	Section 10(10).  In section 150(2), in paragraph (b) of the definition of “unemployability supplement or allowance”, sub-paragraph (v).
Social Security (Consequential Provisions) Act 1992 (c. 6)	In Schedule 2, paragraph 93.
Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	Section 10(10).  In section 146(2), in paragraph (b) of the definition of “unemployability supplement or allowance”, sub-paragraph (v).
Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9)	In Schedule 2, paragraph 33.
Taxation of Chargeable Gains Act 1992 (c. 12)	Section 120(6).  In Schedule 10, paragraphs 14(9) to (12) and 16(3) to (5).
Finance (No. 2) Act 1992 (c. 48)	Section 37. Section 54.
Finance Act 1993 (c. 34)	Section 68. Sections 73 to 76. Section 105(1) and (2). Section 124. Schedules 3, 4 and 5.
Finance Act 1994 (c. 9)	Sections 88 and 89. Section 108(1) to (6) and (7)(b). Sections 109 and 110. Sections 125 to 132. Section 139.
Vehicle Excise and Registration Act 1994 (c. 22)	In Schedule 3, paragraph 22.

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Finance Act 1995 (c. 4)	Sections 43 to 45. Sections 91 to 93. Section 108. Section 111. Section 137(2), (3) and (8). Section 141.
Jobseekers Act 1995 (c. 18)	In Schedule 2, paragraphs 12, 14 and 16.
Child Support Act 1995 (c. 34)	In Schedule 3, paragraph 1.
Finance Act 1996 (c. 8)	Sections 106 to 110. Sections 113 to 115. Section 120(11)(b). Section 152. In Schedule 7, paragraph 5. Schedule 16. In Schedule 20, paragraphs 6 to 10, 41 and 42.
Finance Act 1997 (c. 16)	Sections 62 and 63. In Schedule 18, in Part 6(3), Note 3(b).
Finance Act 1998 (c. 36)	Sections 49 to 53. Section 55(1). Section 58. Sections 60 and 61. Sections 63 to 69. Section 93. Schedules 9 and 10.
Tax Credits Act 1999 (c. 10)	In Schedule 1, paragraph 6(c).
Finance Act 1999 (c. 16)	Sections 42 to 45. Sections 48 to 51. In Schedule 5, paragraphs 1 to 3. In Schedule 10, paragraphs 4, 5, 6 and 8.
Welfare Reform and Pensions Act 1999 (c. 30)	In Schedule 8, paragraph 1(2).  In Schedule 12, paragraph 75.
Care Standards Act 2000 (c. 14)	In Schedule 4, paragraph 13.
Finance Act 2000 (c. 17)	Section 38(5) and (7). Section 47.

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	Sections 56 to 60.
	Section 62.
	Schedules 8, 10 and 11.
	Schedule 12, except paragraphs 17 and 18.
	Schedule 14.
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraphs 24, 25, 51(1) and 107.
Finance Act 2001 (c. 9)	Section 57(1) and (2).
	Section 58.
	Sections 60 to 62.
	In Schedule 12—
	(a) Part 1;
	(b) in Part 2, paragraphs 1 to 10 and 12 to 16.
	Schedules 13 and 14.
	In Schedule 22, in paragraph 16(5), the definition of “PAYE regulations”.
Social Security Contributions (Share Options) Act 2001 (c. 20)	Section 4.
International Development Act 2002 (c. 1)	In Schedule 3, paragraph 10.
State Pension Credit Act 2002 (c. 16)	In Schedule 2, paragraph 28.
Tax Credits Act 2002 (c. 21)	Section 25(6).
	In Schedule 3, paragraph 14.
Finance Act 2002 (c. 23)	Sections 33 to 37.
	Section 38(2) and (3).
	Section 39.
	Section 41.
	In section 103(4)(f), the words “in Schedule 14, paragraph 22(4),”.
	Schedule 6.
	In Schedule 13, in paragraph 27(1), the definition of “PAYE regulations”.
Employee Share Schemes Act 2002 (c. 34)	The whole Act.

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## PART 2

### SUBORDINATE LEGISLATION

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*Reference and title*

*Extent of revocation*

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Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991 (S.I. 1991/2874)	Article 5.
Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994 (S.I. 1994/777)	The whole Regulations.
Income Tax (Replacement Cars) Regulations 1994 (S.I. 1994/778)	The whole Regulations.
Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212)	In regulation 2— (a) in paragraph (1), all definitions except that of “the principal Regulations”; (b) paragraph (2).  Regulations 3 to 8A.
Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1996 (S.I. 1996/2969)	The whole Regulations.
Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1998 (S.I. 1998/1891)	Regulations 4 to 6.
Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) Regulations 2001 (S.I. 2001/1123)	Regulation 8.
Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)	Article 107.
Enterprise Management Incentives (Gross Asset Requirement) Order 2001 (S.I. 2001/3799)	The whole Order.

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