



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 13

#### SUPPLEMENTARY PROVISIONS

##### *Interpretation*

#### **720 Meaning of “the Inland Revenue” etc.**

- (1) In this Act “the Inland Revenue” means any officer of the Board of Inland Revenue.
- (2) In this Act “the Board of Inland Revenue” means the Commissioners of Inland Revenue (as to which, see in particular the Inland Revenue Regulation Act 1890 (c. 21)).
- (3) Functions conferred on the Board of Inland Revenue by this Act are within section 4A of that Act (functions of Board exercisable by officer acting with their authority).