SCHEDULES

SCHEDULE 17

MINOR AND CONSEQUENTIAL AMENDMENTS

Income Tax (Earnings and Pensions) Act 2003

175 (1) The Income Tax (Earnings and Pensions) Act 2003 (c. 1) shall be amended as follows.

(2) In section 319(3) (mobile telephones), in the definition of "telephone apparatus", for "connected to a public telecommunication system (as defined in section 9(1) of the Telecommunications Act 1984 (c. 12))" there shall be substituted "used in connection with a public electronic communications service".

(3) In section 320(7)(c)(ii) (limited exemption for computer equipment), for "any public telecommunication system, and" there shall be substituted "a public electronic communications service."