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**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Paragraph 103 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &c.

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

- 103 (1) In the following provisions for “they” or “them” in each place substitute “ the officer ”
- (a) section 58(3),
  - (b) section 65(3),
  - (c) section 79(2),
  - (d) section 96(2),
  - (e) section 179(3),
  - (f) section 312(5),
  - (g) section 344(3),
  - (h) section 392(4) and (5),
  - (i) section 421J(4),
  - (j) paragraph 81(1) and (3) of Schedule 2,
  - (k) paragraph 84(2) of Schedule 2,
  - (l) paragraph 85(1) of Schedule 2,
  - (m) paragraph 93(1) of Schedule 2,
  - (n) paragraph 40(1) and (3) of Schedule 3,
  - (o) paragraph 42(2A) of Schedule 3,
  - (p) paragraph 43 of Schedule 3,
  - (q) paragraph 44(1) of Schedule 3,
  - (r) paragraph 45(1) of Schedule 3,
  - (s) paragraph 28(1) and (3) of Schedule 4,
  - (t) paragraph 30(3) of Schedule 4,
  - (u) paragraph 31 of Schedule 4,
  - (v) paragraph 32(1) of Schedule 4,
  - (w) paragraph 33(1) of Schedule 4,
  - (x) paragraph 46(2) of Schedule 5,
  - (y) paragraph 46(3) of Schedule 5,
  - (z) paragraph 47 of Schedule 5, and
  - (aa) paragraph 51(1) of Schedule 5.
- (2) In the following provisions for “their” in each place substitute “ the officer's ”
- (a) section 715(3)(b),
  - (b) paragraph 85(3) of Schedule 2,
  - (c) paragraph 93(1)(a) of Schedule 2,
  - (d) paragraph 41(2) of Schedule 3,

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- (e) paragraph 44(3) of Schedule 3,
  - (f) paragraph 45(1) of Schedule 3,
  - (g) paragraph 29(2) of Schedule 4,
  - (h) paragraph 32(3) of Schedule 4,
  - (i) paragraph 33(1) of Schedule 4,
  - (j) paragraph 46(2) and (3) of Schedule 5,
  - (k) paragraph 47(1)(b) and (3)(b) of Schedule 5,
  - (l) paragraph 49(2) and (3) of Schedule 5, and
  - (m) paragraph 51(1) of Schedule 5.
- (3) In the following provisions in each place for “their” substitute “ the ”
- (a) paragraph 81(3) of Schedule 2,
  - (b) paragraph 82(2) of Schedule 2,
  - (c) paragraph 85(3) of Schedule 2,
  - (d) paragraph 40(3) of Schedule 3,
  - (e) paragraph 43 of Schedule 3,
  - (f) paragraph 28(3) of Schedule 4,
  - (g) paragraph 31 of Schedule 4, and
  - (h) paragraph 47(1)(a) and (3)(a) of Schedule 5.
- (4) In the following provisions omit “their”—
- (a) paragraph 84(2) of Schedule 2,
  - (b) paragraph 42(2A) of Schedule 3, and
  - (c) paragraph 30(3) of Schedule 4.

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**Commencement Information**

**II** Sch. 4 para. 103 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)