

---

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Paragraph 108 is up to date with all changes known to be in force on or before 21 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

---

## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &c.

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

- 108 In section 96—
- (a) in subsection (2) for “are” substitute “ is ”, and
  - (b) in subsection (3) for “agree” substitute “ agrees ”.

---

**Commencement Information**

- II** Sch. 4 para. 108 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

**Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Paragraph 108 is up to date with all changes known to be in force on or before 21 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.

[View outstanding changes](#)

**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](#)