

SCHEDULE

Income Tax (Earnings and Pensions) Act 2003

40. In paragraph 37 of Schedule 7 to the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ (transitionals: retraining courses)—

- (a) in sub-paragraph (1)(c), omit “and (7)”, and
- (b) in sub-paragraph (2), for “and (7) apply as if section 588(6)” substitute “applies as if it”.

⁽¹⁾ 2003 c. 1.