

---

STATUTORY INSTRUMENTS

---

**2011 No. 1585**

**INCOME TAX**

**The Income Tax (Earnings and Pensions)  
Act 2003 (Section 684(3A)) Order 2011**

<i>Made</i>	- - - -	<i>28th June 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th June 2011</i>
<i>Coming into force</i>	- -	<i>20th July 2011</i>

The Treasury make the following Order in exercise of the power conferred by section 684(3B) of the Income Tax (Earnings and Pensions) Act 2003(1).

**Citation and commencement**

1. This Order may be cited as the Income Tax (Earnings and Pensions) Act 2003 (Section 684(3A)) Order 2011 and comes into force on 20th July 2011.

**Increase of limit in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003**

2.—(1) The amount specified in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) For “£2,000” substitute “£3,000”.

28th June 2011

*Brooks Newmark*  
*Jeremy Wright*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

---

(1) 2003 c. 1. Section 684(3A) and (3B) were inserted by paragraph 4 of Schedule 58 to the Finance Act 2009 (c. 10) (“the Schedule”). The section was further amended by paragraphs 3 and 6 of the Schedule. There are other amendments but none are relevant.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order increases the coding out limit for deductions in respect of “relevant debts” in section 684(3A) of the Income Tax (Earnings and Pensions) Act 2003 from £2,000 to £3,000. “Relevant debts” are defined in section 684(7AA) and include any debt payable to the Commissioners excluding tax credits.

A Tax Information and Impact Note covering this instrument was published on 11 April 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.