Income Tax (Earnings and Pensions) Act 2003

CHAPTER 1

INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

PART 1

OVERVIEW

1 Overview of contents of this Act
2 Abbreviations and general index in Schedule 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 1

INTRODUCTION

3 Structure of employment income Parts
4 “Employment” for the purposes of the employment income Parts
5 Application to offices and office-holders

CHAPTER 2

TAX ON EMPLOYMENT INCOME

6 Nature of charge to tax on employment income
7 Meaning of “employment income”, “general earnings” and “specific employment income”
8 Meaning of “exempt income”
CHAPTER 3

OPERATION OF TAX CHARGE

9 Amount of employment income charged to tax
10 Meaning of “taxable earnings” and “taxable specific income”
11 Calculation of “net taxable earnings”
12 Calculation of “net taxable specific income”
13 Person liable for tax

CHAPTER 4

TAXABLE EARNINGS: UK RESIDENT EMPLOYEES

Taxable earnings

14 Taxable earnings under this Chapter: introduction

UK resident employees

15 Earnings for year when employee UK resident

Year for which general earnings are earned

16 Meaning of earnings “for” a tax year
17 Treatment of earnings for year in which employment not held

When general earnings are received

18 Receipt of money earnings
19 Receipt of non-money earnings

CHAPTER 5

TAXABLE EARNINGS: REMITTANCE BASIS RULES
AND RULES FOR NON-UK RESIDENT EMPLOYEES

Taxable earnings

20 Taxable earnings under this Chapter: introduction

Remittance basis rules for employees outside section 26

21 Earnings for year when employee resident and ordinarily resident, but not domiciled, in UK, except chargeable overseas earnings
22 Chargeable overseas earnings for year when remittance basis applies and employee outside section 26
23 Calculation of “chargeable overseas earnings”
24 Limit on chargeable overseas earnings where duties of associated employment performed in UK

Remittance basis rules: employees who meet section 26A requirement

25 UK-based earnings for year when employee resident, but not ordinarily resident, in UK
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

26 Foreign earnings for year when remittance basis applies and employee meets section 26A requirement
26A Section 26: requirement for 3-year period of non-residence

Employees not resident in UK

27 UK-based earnings for year when employee not resident in UK

Special class of earnings for purposes of sections 25 to 27

28 Meaning of “general earnings from overseas Crown employment subject to UK tax”

Year for which general earnings are earned

29 Meaning of earnings “for” a tax year
30 Treatment of earnings for year in which employment not held

...  

31 Receipt of money earnings
32 Receipt of non-money earnings
33 Earnings remitted to UK
34 Earnings remitted to UK: further provisions about UK-linked debts

Relief for delayed remittances

35 Relief for delayed remittances
36 Election in respect of delayed remittances
37 Claims for relief on delayed remittances

Place of performance of duties of employment

38 Earnings for period of absence from employment
39 Duties in UK merely incidental to duties outside UK
40 Duties on board vessel or aircraft
41 Employment in UK sector of continental shelf

Apportionment of earnings

41ZA Basis of apportionment

CHAPTER 5A

TAXABLE SPECIFIC INCOME: EFFECT OF REMITTANCE BASIS

41A Taxable specific income from employment-related securities: effect of remittance basis
41B Section 41A: the relevant period
41C Section 41A: foreign securities income
41D Limit on foreign securities income where duties of associated employment performed in UK
41E Foreign securities income: just and reasonable apportionment
42 Commissioners to determine dispute as to domicile or ordinary residence
43 Appeal against Commissioners' decision on domicile or ordinary residence

CHAPTER 7
APPLICATION OF PROVISIONS TO AGENCY WORKERS

Agency workers

44 Treatment of workers supplied by agencies
45 Arrangements with agencies
46 Cases involving unincorporated bodies etc.

Supplementary

47 Interpretation of this Chapter

CHAPTER 8
APPLICATION OF PROVISIONS TO WORKERS UNDER ARRANGEMENTS MADE BY INTERMEDIARIES

Application of this Chapter

48 Scope of this Chapter
49 Engagements to which this Chapter applies
50 Worker treated as receiving earnings from employment
51 Conditions of liability where intermediary is a company
52 Conditions of liability where intermediary is a partnership
53 Conditions of liability where intermediary is an individual

The deemed employment payment

54 Calculation of deemed employment payment
55 Application of rules relating to earnings from employment
56 Application of Income Tax Acts in relation to deemed employment

Supplementary provisions

57 Earlier date of deemed employment payment in certain cases
58 Relief in case of distributions by intermediary
59 Provisions applicable to multiple intermediaries
60 Meaning of “associate”
61 Interpretation

CHAPTER 9
MANAGED SERVICE COMPANIES
Application of this Chapter

61A Scope of this Chapter
61B Meaning of “managed service company”
61C Section 61B: supplementary

The deemed employment payment

61D Worker treated as receiving earnings from employment
61E Calculation of deemed employment payment
61F Sections 61D and 61E: application of rules relating to earnings from employment
61G Application of Income Tax Acts in relation to deemed employment

Supplementary provisions

61H Relief in case of distributions by managed service company
61I Meaning of “associate”
61J Interpretation of Chapter

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 1

EARNINGS

62 Earnings

CHAPTER 2

TAXABLE BENEFITS: THE BENEFITS CODE

The benefits code

63 The benefits code
64 Relationship between earnings and benefits code
65 Dispensations relating to benefits within provisions not applicable to lower-paid employment

General definitions for benefits code

66 Meaning of “employment” and related expressions
67 Meaning of “director” and “full-time working director”
68 Meaning of “material interest” in a company
69 Extended meaning of “control”

CHAPTER 3

TAXABLE BENEFITS: EXPENSES PAYMENTS

70 Sums in respect of expenses
71 Meaning of paid or put at disposal by reason of the employment
72 Sums in respect of expenses treated as earnings
CHAPTER 4

TAXABLE BENEFITS: VOUCHERS AND CREDIT-TOKENS

Cash vouchers: introduction
73 Cash vouchers to which this Chapter applies
74 Provision for, or receipt by, member of employee’s family

Meaning of “cash voucher”
75 Meaning of “cash voucher”
76 Sickness benefits-related voucher
77 Apportionment of cost of provision of voucher

Cash vouchers: exceptions
78 Voucher made available to public generally
79 Voucher issued under approved scheme
80 Vouchers where payment of sums exempt from tax

Benefit of cash voucher treated as earnings
81 Benefit of cash voucher treated as earnings

Non-cash vouchers: introduction
82 Non-cash vouchers to which this Chapter applies
83 Provision for, or receipt by, member of employee’s family

Meaning of “non-cash voucher”
84 Meaning of “non-cash voucher”

Non-cash voucher: exceptions
85 Non-cash voucher made available to public generally
86 Transport vouchers under pre-26th March 1982 arrangements

Benefit of non-cash voucher treated as earnings
87 Benefit of non-cash voucher treated as earnings
88 Year in which earnings treated as received
89 Reduction for meal vouchers

Credit-tokens: introduction
90 Credit-tokens to which this Chapter applies
91 Provision for, or use by, member of employee’s family

Meaning of “credit-token”
92 Meaning of “credit-token”

Credit-tokens: exception
93 Credit-token made available to public generally
Benefit of credit-token treated as earnings

94 Benefit of credit-token treated as earnings

General supplementary provisions

95 Disregard for money, goods or services obtained
96 Dispensations relating to vouchers or credit-tokens
96A Power to exempt use of non-cash vouchers or credit-tokens to obtain exempt benefits

CHAPTER 5

TAXABLE BENEFITS: LIVING ACCOMMODATION

Living accommodation

97 Living accommodation to which this Chapter applies

Exceptions

98 Accommodation provided by local authority
99 Accommodation provided for performance of duties
100 Accommodation provided as result of security threat
100A Homes outside UK owned through company etc
100B Section 100A(1): exceptions
101 Chevening House

Benefit of living accommodation treated as earnings

102 Benefit of living accommodation treated as earnings

Calculation of cash equivalent

103 Method of calculating cash equivalent
104 General rule for calculating cost of providing accommodation

Accommodation costing £75,000 or less

105 Cash equivalent: cost of accommodation not over £75,000
105A Lease premiums
105B Lease premiums in the case of leases with break clauses

Accommodation costing more than £75,000

106 Cash equivalent: cost of accommodation over £75,000
107 Special rule for calculating cost of providing accommodation

Apportionment of cash equivalent

108 Cash equivalent: accommodation provided for more than one employee

Other tax implications

109 Priority of this Chapter over Chapter 1 of this Part
Supplementary

110 Meaning of “annual value”
111 Disputes as to annual value
112 Meaning of “person involved in providing the accommodation”
113 Meaning of “the property”

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

General

114 Cars, vans and related benefits
115 Meaning of “car” and “van”
116 Meaning of when car or van is available to employee
117 Meaning of car or van made available by reason of employment
118 Availability for private use
119 Where alternative to benefit of car or van offered

Cars: benefit treated as earnings

120 Benefit of car treated as earnings
121 Method of calculating the cash equivalent of the benefit of a car

Cars: the price of a car

122 The price of the car
123 The list price of a car
124 The notional price of a car with no list price
124A Automatic car for a disabled employee

Cars: treatment of accessories

125 Meaning of “accessory” and related terms
125A Security features not to be regarded as accessories
126 Amounts taken into account in respect of accessories
127 The list price of an accessory
128 Accessory: published price of the car manufacturer etc.
129 Accessory: published price of the accessory manufacturer etc.
130 The notional price of an accessory
131 Replacement accessories

Cars: capital contributions by employee

132 Capital contributions by employee

Cars: the appropriate percentage

133 How to determine the “appropriate percentage”
134 Meaning of car with or without a CO2 emissions figure

Cars: appropriate percentage: first registered on or after 1st January 1998

135 Car with a CO2 emissions figure: pre-October 1999 registration
136 Car with a CO2 emissions figure: post-September 1999 registration
137 Car with a CO2 emissions figure: bi-fuel cars
138 Car with a CO2 emissions figure: automatic car for a disabled employee
139 Cars with a CO2 emissions figure: the appropriate percentage
140 Car without a CO2 emissions figure: the appropriate percentage
141 Diesel cars: the appropriate percentage

Cars: appropriate percentage: first registered before 1st January 1998

142 Car first registered before 1st January 1998: the appropriate percentage

Cars: unavailability or payments for private use

143 Deduction for periods when car unavailable
144 Deduction for payments for private use
145 Modification of provisions where car temporarily replaced

Cars: special cases

146 Cars that run on road fuel gas
147 Classic cars: 15 years of age or more

Cars: reduction where shared car

148 Reduction of cash equivalent where car is shared

Car fuel: benefit treated as earnings

149 Benefit of car fuel treated as earnings
150 Car fuel: calculating the cash equivalent
151 Car fuel: nil cash equivalent
152 Car fuel: proportionate reduction of cash equivalent
153 Car fuel: reduction of cash equivalent

Vans: benefit treated as earnings

154 Benefit of van treated as earnings
155 Cash equivalent of the benefit of a van

Vans: reductions of cash equivalent

156 Meaning of “shared van”

Reduction of cash equivalent where van is shared

157 Reduction of cash equivalent where van is shared

Reduction for payments for private use

158 Reduction for payments for private use

Modification of provisions where van temporarily replaced

159 Modification of provisions where van temporarily replaced

Van fuel: benefit treated as earnings

160 Benefit of van fuel treated as earnings
161 Van fuel: the cash equivalent
162 Van fuel: nil cash equivalent
163 Van fuel: proportionate reduction of cash equivalent
164 Van fuel: reduction of cash equivalent

Cars and vans: exceptions

167 Pooled cars
168 Pooled vans
169 Car available to more than one member of family or household employed by same employer
169A Van available to more than one member of family or household employed by same employer

Orders

170 Orders etc. relating to this Chapter

Supplementary

171 Minor definitions: general
172 Minor definitions: equipment to enable a disabled person to use a car

CHAPTER 7

TAXABLE BENEFITS: LOANS

Introduction

173 Loans to which this Chapter applies
173A Alternative finance arrangements
174 Employment-related loans

Benefit of taxable cheap loan treated as earnings

175 Benefit of taxable cheap loan treated as earnings
176 Exception for loans on ordinary commercial terms
177 Exceptions for loans at fixed rate of interest
178 Exception for loans where interest qualifies for tax relief
179 Exception for certain advances for necessary expenses
180 Threshold for benefit of loan to be treated as earnings

Calculation of amount of interest at official rate

181 The official rate of interest
182 Normal method of calculation: averaging
183 Alternative method of calculation

Supplementary provisions relating to taxable cheap loans

184 Interest treated as paid
185 Apportionment of cash equivalent in case of joint loan etc.
186 Replacement loans
187 Aggregation of loans by close company to director

Loan released or written off

188 Loan released or written off: amount treated as earnings
189 Exception where double charge
General supplementary provisions
190 Exclusion of charge after death of employee
191 Claim for relief to take account of event after assessment

CHAPTER 8

TAXABLE BENEFITS: NOTIONAL LOANS IN RESPECT OF ACQUISITIONS OF SHARES

Introduction
192 Application of this Chapter

Acquisition of shares for less than market value
193 Notional loan where acquisition for less than market value
194 The amount of the notional loan
195 Discharge of notional loan: amount treated as earnings

Supplementary provisions
196 Effects on other income tax charges
197 Minor definitions

CHAPTER 9

TAXABLE BENEFITS: DISPOSALS OF SHARES FOR MORE THAN MARKET VALUE

198 Shares to which this Chapter applies
199 Disposal for more than market value: amount treated as earnings
200 Minor definitions

CHAPTER 10

TAXABLE BENEFITS: RESIDUAL LIABILITY TO CHARGE

Introduction
201 Employment-related benefits
202 Excluded benefits

Cash equivalent of benefit treated as earnings
203 Cash equivalent of benefit treated as earnings

Determination of the cost of the benefit
204 Cost of the benefit: basic rule
205 Cost of the benefit: asset made available without transfer
206 Cost of the benefit: transfer of used or depreciated asset

Supplementary provisions
207 Meaning of “annual rental value”
208 Meaning of “market value”
209 Meaning of “persons providing benefit”
210 Power to exempt minor benefits
Special rules for scholarships

211 Special rules for scholarships: introduction
212 Scholarships provided under arrangements entered into by employer or connected person
213 Exception for certain scholarships under trusts or schemes
214 Scholarships: cost of the benefit
215 Limitation of exemption for scholarship income in section 776(1) of ITTOIA 2005

CHAPTER 11

TAXABLE BENEFITS: EXCLUSION OF LOWER-PAID EMPLOYMENTS FROM PARTS OF BENEFITS CODE

Introduction

216 Provisions not applicable to lower-paid employments

What is lower-paid employment

217 Meaning of “lower-paid employment”
218 Calculation of earnings rate for a tax year
219 Extra amounts to be added in connection with a car

Treatment of related employments

220 Related employments

CHAPTER 12

OTHER AMOUNTS TREATED AS EARNINGS

Payments

221 Payments where employee absent because of sickness or disability
222 Payments by employer on account of tax where deduction not possible
223 Payments on account of director’s tax other than by the director
224 Payments to non-approved personal pension arrangements
225 Payments for restrictive undertakings
226 Valuable consideration given for restrictive undertakings

Shares of employee shareholders

226A Amount treated as earnings
226B Deemed payment for employee shareholder shares
226C Only one payment deemed to be made under associated agreements
226D Shareholder or connected person having material interest in company
PART 4
EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 1
EXEMPTIONS: GENERAL

227 Scope of Part 4
228 Effect of exemptions on liability under provisions outside Part 2

CHAPTER 2
EXEMPTIONS: MILEAGE ALLOWANCES AND PASSENGER PAYMENTS

Mileage allowances

229 Mileage allowance payments
230 The approved amount for mileage allowance payments
231 Mileage allowance relief
232 Giving effect to mileage allowance relief

Passenger payments

233 Passenger payments
234 The approved amount for passenger payments

Supplementary

235 Vehicles to which this Chapter applies
236 Interpretation of this Chapter

CHAPTER 3
EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

237 Parking provision and expenses
238 Modest private use of heavy goods vehicles
239 Payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles
240 Incidental overnight expenses and benefits
241 Incidental overnight expenses and benefits: overall exemption limit
241A Travel by unpaid directors of not-for-profit companies
241B Travel where directorship held as part of trade or profession
242 Works transport services
243 Support for public bus services
244 Cycles and cyclist’s safety equipment
245 Travelling and subsistence during public transport strikes
246 Transport between work and home for disabled employees: general
247 Provision of cars for disabled employees
248 Transport home: late night working and failure of car-sharing arrangements
248A Emergency vehicles
249 Interpretation of this Chapter
CHAPTER 4
EXEMPTIONS: EDUCATION AND TRAINING

Work-related training

250 Exemption of work-related training provision
251 Meaning of “work-related training”
252 Exception for non-deductible travel expenses
253 Exception where provision for excluded purposes
254 Exception where unrelated assets are provided

Individual learning account training

255 Exemption for contributions to individual learning account training
256 Meaning of “individual learning account training”
257 Exception for non-deductible travel expenses
258 Exception where provision for excluded purposes
259 Exception where unrelated assets are provided
260 Exception where training not generally available to staff

CHAPTER 5
EXEMPTIONS: RECREATIONAL BENEFITS

Recreational facilities

261 Exemption of recreational benefits
262 Benefits not exempted by section 261
263 Power to alter benefits to which section 261 applies

Annual parties and functions

264 Annual parties and functions

Entertainment

265 Third party entertainment

CHAPTER 6
EXEMPTIONS: NON-CASH VOUCHERS AND CREDIT-TOKENS

General exemptions: use for exempt benefits

266 Exemption of non-cash vouchers for exempt benefits
267 Exemption of credit-tokens used for exempt benefits

Exemptions for particular non-cash vouchers and credit-tokens

268 Exemption of vouchers and tokens for incidental overnight expenses
269 Exemption where benefits or money obtained in connection with taxable car or van or exempt heavy goods vehicle
270 Exemption for small gifts of vouchers and tokens from third parties
270A Limited exemption for qualifying childcare vouchers
270B Meaning of “relevant earnings amount” and “required time”
CHAPTER 7

EXEMPTIONS: REMOVAL BENEFITS AND EXPENSES

Exemption of removal benefits and expenses: general

271  Limited exemption of removal benefits and expenses: general
272  Removal benefits and expenses to which section 271 applies
273  Conditions applicable to change of residence
274  Meaning of “the limitation day”
275  Meaning of “the employment change”
276  Meaning of “residence”, “former residence” and “new residence” etc.

Benefits and expenses within this Chapter

277  Acquisition benefits and expenses
278  Abortive acquisition benefits and expenses
279  Disposal benefits and expenses
280  Transporting belongings
281  Travelling and subsistence
282  Exclusion from section 281 of benefits and expenses where deduction allowed
283  Exclusion from section 281 of taxable car and van facilities
284  Bridging loan expenses
285  Replacement of domestic goods
286  Power to amend sections 277 to 285

Limit on exemption

287  Limit on exemption

Special exemption and relief for bridging loans

288  Limited exemption of certain bridging loans connected with employment moves
289  Relief for certain bridging loans not qualifying for exemption under section 288

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Ministers of religion

290  Accommodation benefits of ministers of religion
290A  Accommodation outgoings of ministers of religion
290B  Allowances paid to ministers of religion in respect of accommodation outgoings

MPs, government ministers etc.

291  Termination payments to MPs and others ceasing to hold office
292  Accommodation expenses of MPs
293  Overnight expenses of other elected representatives
293A  UK travel and subsistence expenses of MPs
293B  UK travel expenses of other elected representatives
European travel expenses of MPs and other representatives
Transport and subsistence for Government ministers etc.

**Armed forces**

Armed forces' leave travel facilities
Armed forces' food, drink and mess allowances
Armed forces: the Operational Allowance
Armed forces: the Council Tax Relief
Armed forces: Continuity of Education Allowance
Reserve and auxiliary forces' training allowances

**Crown employees**

Crown employees' foreign service allowances

**Consuls, foreign agents etc.**

Consuls
Official agents
Consular employees

Visiting forces and staff of designated allied headquarters

**Detached national experts**

Experts seconded to European Commission
Experts seconded to other European Union bodies

**Offshore oil and gas workers**

Offshore oil and gas workers: mainland transfers

**Miners etc.**

Miners etc: coal and allowances in lieu of coal

**CHAPTER 9**

EXEMPTIONS: PENSION PROVISION

Death or retirement benefit provision
Exemption of contributions to registered pension scheme
Exemption of contributions to overseas pension scheme

**CHAPTER 10**

EXEMPTIONS: TERMINATION OF EMPLOYMENT

Redundancy payments
Limited exemptions for statutory redundancy payments
Outplacement benefits

310 Counselling and other outplacement services
311 Retraining courses
312 Recovery of tax

CHAPTER 11

MISCELLANEOUS EXEMPTIONS

Living accommodation

313 Repairs and alterations to living accommodation
314 Council tax etc. paid for certain living accommodation
315 Limited exemption for expenses connected with certain living accommodation

Work accommodation, supplies etc.

316 Accommodation, supplies and services used in employment duties
316A Homeworker’s additional household expenses

Workplace meals

317 Subsidised meals

Childcare

318 Childcare: exemption for employer-provided care
318A Childcare: limited exemption for other care
318AA Meaning of “relevant earnings amount” and “required time”
318B Childcare: meaning of “care”, “child” and “parental responsibility”
318C Childcare: meaning of “qualifying child care”
318D Childcare: power to vary amounts which are the exempt amount and qualifying conditions

Telephones and computer equipment

319 Mobile telephones
320 Limited exemption for computer equipment

Eye tests and special corrective appliances

320A Eye tests and special corrective appliances

Health-screening and medical check-ups

320B Health-screening and medical check-ups

Awards and gifts

321 Suggestion awards
322 Suggestion awards: “the permitted maximum”
323 Long service awards
324 Small gifts from third parties
Overseas medical treatment

325 Overseas medical treatment
325A Health and employment insurance payments

Expenses incidental to sale etc. of asset

326 Expenses incidental to transfer of a kind not normally met by transferor

Monitoring schemes

326A Fees relating to monitoring schemes relating to vulnerable persons

Employee shareholder agreements

326B Advice relating to proposed employee shareholder agreements

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 1

DEDUCTIONS ALLOWED FROM EARNINGS: GENERAL RULES

Introduction

327 Deductions from earnings: general

General rules

328 The income from which deductions may be made
329 Deductions from earnings not to exceed earnings
330 Prevention of double deductions
331 Order for making deductions
332 Meaning of “the deductibility provisions”

CHAPTER 2

DEDUCTIONS FOR EMPLOYEE’S EXPENSES

Introduction

333 Scope of this Chapter: expenses paid by the employee
334 Effect of reimbursement etc.
335 Application of deductions provisions: “earnings charged on receipt” and “earnings charged on remittance”

General rule for deduction of employee’s expenses

336 Deductions for expenses: the general rule

Travel expenses

337 Travel in performance of duties
338 Travel for necessary attendance
339 Meaning of “workplace” and “permanent workplace”
340 Travel between group employments
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

340A Travel between linked employments
341 Travel at start or finish of overseas employment
342 Travel between employments where duties performed abroad

Fees and subscriptions
343 Deduction for professional membership fees
344 Deduction for annual subscriptions
345 Decisions of an officer of Revenue and Customs under section 344

Employee liabilities and indemnity insurance
346 Deduction for employee liabilities
347 Payments made after leaving the employment
348 Liabilities related to the employment
349 Meaning of “qualifying insurance contract”
350 Connected contracts

Expenses of ministers of religion
351 Expenses of ministers of religion

Agency fees paid by entertainers
352 Limited deduction for agency fees paid by entertainers

Special rules for earnings with a foreign element
353 Deductions from earnings charged on remittance
354 Disallowance of expenses relating to earnings taxed on different basis or untaxed
355 Deductions for corresponding payments by non-domiciled employees with foreign employers

Disallowance of business entertainment and gifts expenses
356 Disallowance of business entertainment and gifts expenses
357 Business entertainment and gifts: exception where employer’s expenses disallowed
358 Business entertainment and gifts: other exceptions

Other rules preventing deductions of particular kinds
359 Disallowance of travel expenses: mileage allowances and reliefs
360 Disallowance of certain accommodation expenses of MPs and other representatives
360A Social security contributions

CHAPTER 3

DEDUCTIONS FROM BENEFITS CODE EARNINGS

Introduction
361 Scope of this Chapter: cost of benefits deductible as if paid by employee
Deductions where amounts treated as earnings under the benefits code

362 Deductions where non-cash voucher provided
363 Deductions where credit-token provided
364 Deductions where living accommodation provided
365 Deductions where employment-related benefit provided

CHAPTER 4

FIXED ALLOWANCES FOR EMPLOYEE’S EXPENSES

Introduction

366 Scope of this Chapter: amounts fixed by Treasury

Fixed sum deductions

367 Fixed sum deductions for repairing and maintaining work equipment
368 Fixed sum deductions from earnings payable out of public revenue

CHAPTER 5

DEDUCTIONS FOR EARNINGS REPRESENTING BENEFITS OR REIMBURSED EXPENSES

Introduction

369 Scope of this Chapter: earnings representing benefits or reimbursed expenses

Travel costs and expenses where duties performed abroad

370 Travel costs and expenses where duties performed abroad: employee’s travel
371 Travel costs and expenses where duties performed abroad: visiting spouse’s, civil partner’s or child’s travel
372 Where seafarers’ duties are performed

Travel costs and expenses of non-domiciled employees where duties performed in UK

373 Non-domiciled employee’s travel costs and expenses where duties performed in UK
374 Non-domiciled employee’s spouse’s, civil partner’s or child’s travel costs and expenses where duties performed in UK
375 Meaning of “qualifying arrival date”

Foreign accommodation and subsistence costs and expenses

376 Foreign accommodation and subsistence costs and expenses (overseas employments)

Personal security assets and services

377 Costs and expenses in respect of personal security assets and services
CHAPTER 6

DEDUCTIONS FROM SEAFARERS’ EARNINGS

378 Deduction from seafarers’ earnings: eligibility
379 Calculating the deduction
380 Limit on deduction where UK duties etc. make amount unreasonable
381 Taking account of other deductions
382 Duties on board ship
383 Place of performance of incidental duties
384 Meaning of employment “as a seafarer”
385 Meaning of “ship”

PART 6

EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR SHARE-RELATED

CHAPTER 1

PAYMENTS TO NON-APPROVED PENSION SCHEMES

386 Charge on payments to non-approved retirement benefits schemes
387 Meaning of “non-approved retirement benefits scheme”
388 Apportionment of payments in respect of more than one employee
389 Exception: employments where earnings charged on remittance
390 Exception: non-domiciled employees with foreign employers
391 Exception: seafarers with overseas earnings
392 Relief where no benefits are paid or payable

CHAPTER 2

BENEFITS FROM EMPLOYER-FINANCED RETIREMENT BENEFITS

Benefits treated as employment income

393 Application of this Chapter
393A Employer-financed retirement benefits scheme
393B Relevant benefits
394 Charge on benefit to which this Chapter applies
394A Temporary non-residents
395 Reduction where employee has contributed
395A Benefits under old section 222 schemes not taxed by virtue of section 394
395B Exemption or reduction for foreign service
396 Certain lump sums not taxed by virtue of section 394
397 Certain lump sums: calculation of amount taxed by virtue of section 394

Valuation of benefits etc.

398 Valuation of benefits
399 Employment-related loans: interest treated as paid

Interpretation

399A Responsible person
400 Interpretation

CHAPTER 3

PAYMENTS AND BENEFITS ON TERMINATION OF EMPLOYMENT ETC.

Preliminary

401 Application of this Chapter
402 Meaning of “benefit”

Payments and benefits treated as employment income

403 Charge on payment or other benefit
404 How the £30,000 threshold applies
404A Amounts charged to be treated as highest part of total income

Exceptions and reductions

405 Exception for certain payments exempted when received as earnings
406 Exception for death or disability payments and benefits
407 Exception for payments and benefits under tax-exempt pension schemes
408 Exception for contributions to registered pension schemes
409 Exception for payments and benefits in respect of employee liabilities and indemnity insurance
410 Exception for payments and benefits in respect of employee liabilities and indemnity insurance: individual deceased
411 Exception for payments and benefits for forces
412 Exception for payments and benefits provided by foreign governments etc.
413 Exception in certain cases of foreign service
413A Exception for payment of certain legal costs
414 Reduction in other cases of foreign service
414A Exception for payments and benefits under section 615(3) schemes

General and supplementary provisions

415 Valuation of benefits
416 Notional interest treated as paid if amount charged for beneficial loan

PART 7

EMPLOYMENT INCOME: INCOME AND EXEMPTIONS RELATING TO SECURITIES

CHAPTER 1

INTRODUCTION

General

417 Scope of Part 7
418 Other related provisions
419 Negative amounts treated as nil

Interpretation of Chapters 1 to 5

420 Meaning of “securities” etc
421 Meaning of “market value” etc
421A Meaning of “consideration”

Application of Chapters 2 to 4A

421B Application of Chapters 2 to 4A
421C Associated persons
421D Replacement and additional securities and changes in interests
421E Exclusions: residence etc
421F Exclusions: public offers
421G Exclusions: approved plan or scheme securities
421H Meaning of “employee-controlled” etc
421I Consideration for acquisition of employment-related securities

Information

421J Duty to provide information
421K Reportable events
421L Persons to whom section 421J applies

CHAPTER 2

RESTRICTED SECURITIES

Introduction

422 Application of this Chapter
423 “Restricted securities” and “restricted interest in securities”
424 Exceptions

Tax exemption on acquisition

425 No charge in respect of acquisition in certain cases

Tax charge on post-acquisition chargeable events

426 Charge on occurrence of chargeable event
427 Chargeable events
428 Amount of charge
428A Relief for secondary Class 1 contributions met by employee
429 Case outside charge under section 426
430 Election for outstanding restrictions to be ignored
431 Election for full or partial disapplication of this Chapter
431A Shares under approved plan or scheme
431B Securities acquired for purpose of avoidance
432 Definitions

CHAPTER 3

CONVERTIBLE SECURITIES

Introduction

435 Application of this Chapter
436 “Convertible securities”
Tax relief on acquisition

437 Adjustment of charge

Tax charge on post-acquisition chargeable events

438 Charge on occurrence of chargeable event
439 Chargeable events
440 Amount of charge
441 Amount of gain realised on occurrence of chargeable event
442 Amount of consideration given for entitlement to convert
442A Relief for secondary Class 1 contributions met by employee
443 Case outside charge under section 438

Supplementary

444 Definitions

CHAPTER 3A

SECURITIES WITH ARTIFICIALLY DEPRESSED MARKET VALUE

Introduction

446A Application of this Chapter

Tax charge on acquisition

446B Charge on acquisition
446C Amount of charge
446D Restricted securities and convertible securities

Other tax charges

446E Charge on restricted securities
446F Adjustment of market value: conditional interests
446G Adjustment of market value: consideration for entitlement to convert
446H Adjustment of market value: charge on conversion
446I Adjustment of consideration or benefit received
446IA Disapplication of exceptions from charges

Supplementary

446J Definitions

CHAPTER 3B

SECURITIES WITH ARTIFICIALLY ENHANCED MARKET VALUE

Introduction

446K Application of this Chapter

Charge on non-commercial increases

446L Charge on non-commercial increases
446M Securities subject to restriction on valuation date
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

446N Securities subject to restriction during relevant period
446NA Disapplication of exceptions from charges

Supplementary
446O “Relevant period” and “valuation date”
446P Definitions

CHAPTER 3C
SECURITIES ACQUIRED FOR LESS THAN MARKET VALUE

446Q Application of this Chapter
446R Case outside this Chapter
446S Notional loan
446T Amount of notional loan
446U Discharge of notional loan
446UA Pre-acquisition avoidance cases
446V Chapter to be additional to other income tax charges
446W Definitions

CHAPTER 3D
SECURITIES DISPOSED OF FOR MORE THAN MARKET VALUE

446X Application of this Chapter
446Y Amount treated as income
446Z Definitions

CHAPTER 4
POST-ACQUISITION BENEFITS FROM SECURITIES

447 Charge on other chargeable benefits from securities
448 Amount of charge
449 Case outside this Chapter
450 Definitions

Tax charge where restrictions or rights varied
451 Amount of charge
452 Cases outside charge under section 449

Tax charge on increase in value of shares of dependent subsidiaries
453 Charge on increase in value of shares of dependent subsidiary
454 Chargeable increases
455 Amount of charge
456 Cases outside charge under section 453

Tax charge on other benefits from shares
457 Charge on other chargeable benefits from shares
458 Chargeable benefits
459 Amount of charge
Cases outside charge under section 457

Supplementary provisions

Related acquisitions of additional shares
Company reorganisations etc.
Disposals of shares to connected persons etc. ignored
Application to interests in shares
Duty to notify acquisitions of shares or interests in shares
Duty to notify chargeable events and chargeable benefits

Interpretation

Meaning of “dependent subsidiary”
Meaning of “employee-controlled”
Shares “held by outside shareholders”
Minor definitions

CHAPTER 4A
SHARES IN RESEARCH INSTITUTION SPIN-OUT COMPANIES

Introduction

Application of this Chapter

Tax relief on acquisition

Market value on acquisition

Tax relief following acquisition

Taxable amount under Chapter 4

Disapplication of Chapters 2 and 3B

Deemed election for disapplication of Chapter 2
Disapplication of Chapter 3B

Supplementary

Meaning of “intellectual property” and “transfer”
Meaning of “research institution”
Meaning of “involved in research”
Transfer of intellectual property by controlled company
Definitions

CHAPTER 5
SECURITIES OPTIONS

Introduction

Options to which this Chapter applies
Associated persons
Introduction to taxation of securities options
Cases where this Chapter does not apply
Tax relief on acquisition of option

475 No charge in respect of acquisition of option

Tax charge on post-acquisition chargeable events

476 Charge on occurrence of chargeable event
477 Chargeable events
478 Amount of charge
479 Amount of gain realised on occurrence of chargeable event
480 Deductible amounts
481 Relief for secondary Class 1 contributions met by employee
482 Relief for special contribution met by employee

Supplementary provisions

483 Application of this Chapter where option exchanged for another
484 Definitions

Supplementary provisions

485 Application of this Chapter where share option exchanged for another
486 Duty to notify matters relating to share options
487 Minor definitions

CHAPTER 6

APPROVED SHARE INCENTIVE PLANS

Introduction

488 Approved share incentive plans (SIPs)

Scope of tax advantages

489 Operation of tax advantages in connection with approved SIP

Tax advantages connected with award of shares

490 No charge on award or acquisition of shares: general
491 No charge on award of shares as taxable benefit
492 No charge on partnership share money deducted from salary
493 No charge on acquisition of dividend shares

Tax advantages connected with holding of shares

494 No charge on removal of restrictions applying to shares
495 No charge on increase in value of shares of dependent subsidiary
496 No charge on cash dividend retained for reinvestment

Tax advantages connected with shares ceasing to be subject to plan

497 Limitations on charges on shares ceasing to be subject to plan
498 No charge on shares ceasing to be subject to plan in certain circumstances
Tax advantages: supplementary

499  No charge in respect of incidental expenditure

Scope of tax charges

500  Operation of tax charges in connection with approved SIP

Charges connected with holding of shares

501  Charge on capital receipts in respect of plan shares
502  Meaning of “capital receipt” in section 501
503  Charge on partnership share money paid over to employee
504  Charge on cancellation payments in respect of partnership share agreement

Charges connected with shares ceasing to be subject to plan

505  Charge on free or matching shares ceasing to be subject to plan
506  Charge on partnership shares ceasing to be subject to plan
507  Charge on disposal of beneficial interest during holding period
508  Identification of shares ceasing to be subject to plan

PAYE

509  Modification of section 696 where charge on shares ceasing to be subject to plan
510  Payments by trustees to employer company on shares ceasing to be subject to plan
511  PAYE deductions to be made by trustees on shares ceasing to be subject to plan
512  Disposal of beneficial interest by participant
513  Capital receipts: payments by trustees to employer company
514  Capital receipts: PAYE deductions to be made by trustees

Other tax consequences

515  Tax advantages and charges under other Acts

CHAPTER 7

APPROVED SAYE OPTION SCHEMES

Introduction

516  Approved SAYE option schemes
517  Share options to which this Chapter applies

Tax advantages

518  No charge in respect of receipt of option
519  No charge in respect of exercise of option
520  No charge in respect of post-acquisition benefits

CHAPTER 8

APPROVED CSOP SCHEMES
Introduction

Approved CSOP schemes
Share options to which this Chapter applies

Tax advantages

No charge in respect of receipt of option
No charge in respect of receipt of option
No charge in respect of post-acquisition benefits

Tax charge

Charge where option granted at a discount

CHAPTER 9

ENTERPRISE MANAGEMENT INCENTIVES

Introduction

Enterprise management incentives: qualifying options

Tax advantages: receipt of option

No charge on receipt of qualifying option

Tax advantages: exercise of option

Scope of tax advantages: option must be exercised within 10 years
No charge on exercise of option to acquire shares at market value
Limitation of charge on exercise of option to acquire shares below market value

Tax advantages where disqualifying events

Modified tax consequences following disqualifying events
Disqualifying events
Disqualifying events relating to relevant company
Disqualifying events relating to employee
Other disqualifying events
Alterations of share capital for purposes of section 536
Share conversions excluded for purposes of section 536
CSOP and other options relevant for purposes of section 536

Tax advantages: taxable benefits

No charge on acquisition of shares as taxable benefit

Other income tax consequences

Effects on other income tax charges

CHAPTER 10

PRIORITY SHARE ALLOCATIONS
Exemption where offer made to both public and employees

542 Exemption: offer made to public and employees
543 Discount not covered by exemption in section 542

Exemption where different offers made to public and employees

544 Exemption: different offers made to public and employees
545 Discount not covered by exemption in section 544

Supplementary provisions

546 Meaning of being entitled “on similar terms”
547 Meaning and amount or value of “registrant discount”
548 Minor definitions

CHAPTER 11
SUPPLEMENTARY PROVISIONS ABOUT EMPLOYEE BENEFIT TRUSTS

Introduction

549 Application of this Chapter

Employee benefit trusts

550 Meaning of “employee benefit trust”
551 “Qualifying disposals” for purposes of section 550

Attribution of interests in company

552 Attribution of interest in company to beneficiary or associate
553 Meaning of “appropriate percentage” for purposes of section 552
554 Attribution of further interest in company

PART 7A
EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

CHAPTER 1
APPLICATION ETC

Application

554A Application of Chapter 2

Relevant steps

554B Relevant steps: earmarking etc of sum of money or asset
554C Relevant steps: payment of sum, transfer of asset etc
554D Relevant steps: making asset available

Exclusions

554E Exclusions: steps under certain schemes etc
554F Exclusions: commercial transactions
554G Exclusions: transactions under employee benefit packages
554H Exclusions: earmarking of deferred remuneration
554I Exclusions: introduction to sections 554J to 554M
554J Exclusions: earmarking for employee share schemes (1)
554K Exclusions: earmarking for employee share schemes (2)
554L Exclusions: earmarking for employee share schemes (3)
554M Exclusions: earmarking for employee share schemes (4)
554N Exclusions: other cases involving employment-related securities etc
554O Exclusions: employee car ownership schemes
554P Exclusions: employment income exemptions under Part 4
554Q Exclusions: income arising from earmarked sum or asset
554R Exclusions: acquisitions out of sums or assets
554S Exclusions: pension income chargeable under Part 9 etc
554T Exclusions: employee pension contributions
554U Exclusions: pre-6 April 2006 contributions to employer-financed retirement benefit schemes
554V Exclusions: purchases of annuities out of pension scheme rights
554W Exclusions: certain retirement benefits etc
554X Exclusions: transfers between certain foreign pension schemes
554Y Power to exclude other relevant steps

Interpretation

554Z Interpretation: general
554Z1 Interpretation: persons linked with A

CHAPTER 2

TREATMENT OF RELEVANT STEP FOR INCOME TAX PURPOSES

Employment income

554Z2 Value of relevant step to count as employment income
554Z3 Value of relevant step
554Z4 Residence issues
554Z4A Temporary non-residents
554Z5 Overlap with earlier relevant step
554Z6 Overlap with certain earnings
554Z7 Exercise price of share options
554Z8 Cases where consideration given for relevant step

Remittance basis

554Z9 Remittance basis: A does not meet section 26A requirement
554Z10 Remittance basis: A meets section 26A requirement
554Z11 Remittance basis: supplementary
554Z11A Temporary non-residents

Supplementary

554Z12 Relevant step taken after A’s death etc
554Z13 Subsequent income tax liability
554Z14 Relief where earmarking not followed by further relevant step
554Z15 Location of employment duties
CHAPTER 3

UNDETAKINGS GIVEN BY EMPLOYERS ETC IN RELATION TO RETIREMENT BENEFITS ETC

554Z16 Application etc
554Z17 Employer etc to be treated as relevant third person etc
554Z18 Earmarking etc
554Z19 Provision of security
554Z20 Valuation of step within section 554Z19
554Z21 Relief for earmarking or security not followed by contribution or relevant benefit

PART 8

FORMER EMPLOYEES: DEDUCTIONS FOR LIABILITIES

Deductions in calculating net income

555 Former employee entitled to deduction in calculating net income
556 Deductible payments made outside the time limits allowed
556A Deductible payments made pursuant to tax avoidance arrangements
557 Deductible payments wholly or partly borne by the former employer etc.

Interpretation

558 Meaning of “deductible payment”
559 Liabilities related to the former employment
560 Meaning of “qualifying insurance contract”
561 Connected contracts
562 Meaning of “former employee” and “employment”
563 Other interpretation
564 Application of this Part to office-holders

PART 9

PENSION INCOME

CHAPTER 1

INTRODUCTION

565 Structure of Part 9

CHAPTER 2

TAX ON PENSION INCOME

566 Nature of charge to tax on pension income and relevant definitions
567 Amount charged to tax
567A Cases in which Part 7A has applied to source of pension income
568 Person liable for tax
CHAPTER 3

UNITED KINGDOM PENSIONS: GENERAL RULES

569 United Kingdom pensions
570 “Pension”: interpretation
571 Taxable pension income
572 Person liable for tax
572A Temporary non-residents

CHAPTER 4

FOREIGN PENSIONS: GENERAL RULES

573 Foreign pensions
574 “Pension”: interpretation
575 Taxable pension income
576 Person liable for tax
576A Temporary non-residents

CHAPTER 5

UNITED KINGDOM SOCIAL SECURITY PENSIONS

577 United Kingdom social security pensions
578 Taxable pension income
579 Person liable for tax

CHAPTER 5A

PENSIONS UNDER REGISTERED PENSION SCHEMES

579A Pensions
579B Taxable pension income
579C Person liable for tax
579CA Temporary non-residents
579D Interpretation

CHAPTER 6

APPROVED RETIREMENT BENEFITS SCHEMES

Pensions and annuities

580 Pensions and annuities
581 Taxable pension income
582 Person liable for tax

Unauthorised payments

583 Unauthorised payments
584 Taxable pension income
585 Person liable for tax
Interpretation etc.

586  Meaning of “retirement benefits scheme” etc.
587  Application to marine pilots' benefit fund
588  Meaning of “employee”, “former civil partner and “ex-spouse”
589  Regulations

CHAPTER 7

FORMER APPROVED SUPERANNUATION FUNDS

Annuities

590  Annuities
591  Taxable pension income
592  Person liable for tax

Unauthorised payments

593  Unauthorised payments: application of section 583

Interpretation

594  Meaning of “former approved superannuation fund”

CHAPTER 8

APPROVED PERSONAL PENSION SCHEMES

Annuities

595  Annuities
596  Taxable pension income
597  Person liable for tax

Income withdrawals

598  Income withdrawals
599  Taxable pension income
600  Person liable for tax

Unauthorised personal pension payments

601  Unauthorised personal pension payments
602  Taxable pension income
603  Person liable for tax

Interpretation

604  Meaning of “personal pension scheme” and related expressions

CHAPTER 9

RETIREMENT ANNUITY CONTRACTS

605  Annuities
606  Meaning of “retirement annuity contract”
CHAPTER 10

OTHER EMPLOYMENT-RELATED ANNUITIES

609 Annuités for the benefit of dependants
610 Annuités under non-registered occupational pension schemes
611 Annuités in recognition of another’s services
612 Taxable pension income: UK annuités
613 Taxable pension income: foreign annuités
614 Person liable for tax

CHAPTER 11

CERTAIN OVERSEAS GOVERNMENT PENSIONS PAID IN THE UK

615 Certain overseas government pensions paid in the United Kingdom
616 Taxable pension income
617 Deduction allowed from taxable pension income
618 Person liable for tax

CHAPTER 12

HOUSE OF COMMONS MEMBERS’ FUND

619 The House of Commons Members’ Fund
620 Meaning of “House of Commons Members’ Fund”
621 Taxable pension income
622 Person liable for tax

CHAPTER 13

RETURN OF SURPLUS EMPLOYEE ADDITIONAL VOLUNTARY CONTRIBUTIONS

623 Return of surplus employee additional voluntary contributions
624 Taxable pension income
625 Person liable for tax
626 Income tax treated as paid
627 Meaning of “grossing up”
628 Interpretation

CHAPTER 14

PRE-1973 PENSIONS PAID UNDER THE OVERSEAS PENSIONS ACT 1973

629 Pre-1973 pensions paid under the Overseas Pensions Act 1973
630 Interpretation
631 Taxable pension income
632 Person liable for tax
CHAPTER 15

VOLUNTARY ANNUAL PAYMENTS

633 Voluntary annual payments
634 Taxable pension income: UK voluntary annual payments
635 Taxable pension income: foreign voluntary annual payments
636 Person liable for tax

CHAPTER 15A

LUMP SUMS UNDER REGISTERED PENSION SCHEMES

636A Exemption for certain lump sums under registered pension schemes
636B Trivial commutation and winding-up lump sums
636C Trivial commutation and winding-up lump sum death benefits

CHAPTER 16

EXEMPTION FOR CERTAIN LUMPsums

637 Exemption for lump sums provided under certain pension schemes etc.

CHAPTER 17

EXEMPTIONS: ANY TAXPAYER

638 Awards for bravery
639 Pensions in respect of death due to military or war service
640 Exemption under section 639 where income withheld
640A Lump sums provided under armed forces early departure scheme
641 Wounds and disability pensions
642 Compensation for National-Socialist persecution
643 Malawi, Trinidad and Tobago and Zambia government pensions
644 Pensions payable where employment ceased due to disablement
644A Health and employment insurance payments
645 Social security pensions: increases in respect of children
646 Former miners etc: coal and allowances in lieu of coal
646A Foreign pensions of consular employees

CHAPTER 18

EXEMPTIONS: NON-UK RESIDENT TAXPAYERS

647 Introduction and meaning of “foreign residence condition” etc.
648 The Central African Pension Fund
649 Commonwealth government pensions
650 Oversea Superannuation Scheme
651 Overseas Pensions Act 1973
652 Overseas Service Act 1958
653 Overseas Service Pensions Fund
654 The Pensions (India, Pakistan and Burma) Act 1955
PART 10
SOCIAL SECURITY INCOME

CHAPTER 1
INTRODUCTION

655 Structure of Part 10

CHAPTER 2
TAX ON SOCIAL SECURITY INCOME

656 Nature of charge to tax on social security income
657 Meaning of “social security income”, “taxable benefits” etc.
658 Amount charged to tax
659 Person liable for tax

CHAPTER 3
TAXABLE UK SOCIAL SECURITY BENEFITS

660 Taxable benefits: UK benefits – Table A
661 Taxable social security income
662 Person liable for tax

CHAPTER 4
TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

Incapacity benefit

663 Long-term incapacity benefit: previous entitlement to invalidity benefit
664 Short-term incapacity benefit not payable at the higher rate

Income support

665 Exempt unless payable to member of couple involved in trade dispute
666 Child maintenance bonus
667 Amounts in excess of taxable maximum
668 Taxable maximum
669 Interpretation

Jobseeker’s allowance

670 Child maintenance bonus
671 Amounts in excess of taxable maximum
672 Taxable maximum: general
673 Taxable maximum: income-based jobseeker’s allowance
674 Taxable maximum: contribution-based jobseeker’s allowance
675 Interpretation
Increases in respect of children

CHAPTER 5

UK SOCIAL SECURITY BENEFITS WHOLLY EXEMPT FROM INCOME TAX

CHAPTER 6

TAXABLE FOREIGN BENEFITS

CHAPTER 7

TAXABLE AND OTHER FOREIGN BENEFITS: EXEMPTIONS

CHAPTER 8

HIGH INCOME CHILD BENEFIT CHARGE

PART 11
PAY AS YOU EARN

CHAPTER 1

INTRODUCTION

CHAPTER 2

PAYE: GENERAL
686 Meaning of “payment”

CHAPTER 3

PAYE: SPECIAL TYPES OF PAYER OR PAYEE

687 Payments by intermediary
687A Payment of employment income under Part 7A
688 Agency workers
688A Managed service companies: recovery from other persons
689 Employee of non-UK employer
689A Oil and gas workers on the continental shelf
690 Employee non-resident etc.
691 Mobile UK workforce
692 Organised arrangements for sharing tips

CHAPTER 4

PAYE: SPECIAL TYPES OF INCOME

Income provided by means of vouchers and tokens

693 Cash vouchers
694 Non-cash vouchers
695 Credit-tokens

Income provided in other ways

695A Employment income under Part 7A
696 Readily convertible assets
697 Enhancing the value of an asset
698 PAYE: special charges on employment-related securities
699 PAYE: conversion of shares
700 PAYE: gains from securities options
700A Employment-related securities etc: remittance basis

Supplemental

701 Meaning of “asset”
702 Meaning of “readily convertible asset”

CHAPTER 5

PAYE SETTLEMENT AGREEMENTS

703 Introduction
704 Sums payable by employers under agreements
705 Approximations allowed in calculations
706 Exclusion of general earnings from income etc.
707 Interpretation of this Chapter
CHAPTER 6

MISCELLANEOUS AND SUPPLEMENTAL

708 PAYE repayments
709 Additional provision for certain assessments
710 Notional payments: accounting for tax
711 Right to make a return
712 Interpretation of this Part

PART 12

PAYROLL GIVING

713 Donations to charity: payroll deduction scheme
714 Meaning of “donations”
715 Approval of schemes: regulation by Treasury

PART 13

SUPPLEMENTARY PROVISIONS

Alteration of amounts

716 Alteration of amounts by Treasury order

Priority rule for certain dividends etc

716A Priority rule for dividends etc. of UK resident companies etc.

Orders and regulations

717 Orders and regulations made by Treasury or Commissioners

Interpretation

718 Connected persons
719 Meaning of “control”
720 Meaning of “an officer of Revenue and Customs” etc.
721 Other definitions

Amendments, repeals, citation etc.

722 Consequential amendments
723 Commencement and transitional provisions and savings
724 Repeals and revocations
725 Citation

SCHEDULES

SCHEDULE 1 — Abbreviations and defined expressions
Part 1 — ABBREVIATIONS OF ACTS AND INSTRUMENTS
Part 2 — INDEX OF EXPRESSIONS DEFINED IN THIS ACT OR ICTA

SCHEDULE 2 — Approved share incentive plans
Part 1 — INTRODUCTION

Approval of share incentive plans (SIPs)

1 (1) This Schedule makes provision for— (a) the approval of...

SIPs: free shares and partnership shares

2 (1) In the SIP code a “share incentive plan” (or...

Matching shares

3 (1) A SIP that provides for partnership shares may also...

Group plans

4 (1) A SIP established by a company that controls other...

Meaning of “award of shares”, “participant” etc.

5 (1) For the purposes of the SIP code an “award...

Part 2 — GENERAL REQUIREMENTS

General requirements for approval: introduction

6 A SIP must meet the plan requirements contained in— paragraph...

The purpose of the plan

7 (1) The purpose of the plan must be to provide...

All-employee nature of plan

8 (1) The plan must provide that every employee who—

Participation on same terms

9 (1) The requirement of this paragraph is that—

No preferential treatment for directors and senior employees

10 (1) The first requirement of this paragraph is that no...

No further conditions

11 No conditions apart from those required or authorised by this...

No loan arrangements

12 (1) The arrangements for the plan must not make any...

Part 3 — ELIGIBILITY OF INDIVIDUALS

Eligibility of individuals: introduction

13 A SIP must meet the plan requirements contained in— paragraph...

Time of eligibility to participate

14 (1) The plan must provide that an individual may only...
The employment requirement

15 (1) The plan must provide that an individual is not...

Qualifying periods

16 (1) This paragraph applies if the plan provides for a...

Meaning of “qualifying company”

17 (1) For the purposes of paragraph 15(2) “qualifying company” has...

Requirement not to participate in other SIPs

18 (1) The plan must provide that an individual is not...

Participation in more than one connected SIP in a tax year

18A (1) The plan must provide that, if an individual participates...

The “no material interest” requirement

19 . . . . . . . . .

Meaning of “material interest”

20 . . . . . . . . .

Material interest: options and interests in SIPs

21 . . . . . . . . .

Meaning of “associate”

22 . . . . . . . . .

Meaning of “associate”: trustees of employee benefit trust

23 . . . . . . . . .

Meaning of “associate”: trustees of discretionary trust

24 . . . . . . . . .

Part 4 — TYPES OF SHARES THAT MAY BE AWARDED

Types of share that may be awarded: introduction

25 (1) The requirements of the following paragraphs must be met...

Shares must be part of ordinary share capital of certain companies

26 Eligible shares must form part of the ordinary share capital...

Requirement as to listing etc.

27 (1) Eligible shares must be— (a) shares of a class...

Shares must be fully paid up and not redeemable

28 (1) Eligible shares must be— (a) fully paid up, and...
Prohibited shares

29 (1) Eligible shares must not be shares in—

Only certain kinds of restriction allowed

30 (1) Eligible shares must not be subject to any restrictions...

Permitted restrictions: voting rights

31 Eligible shares may be shares carrying no voting rights or...

Permitted restrictions: provision for forfeiture

32 (1) Free or matching shares may be subject to provision...

Permitted restrictions: pre-emption conditions

33 (1) If the requirements of this paragraph are met, eligible...

Part 5 — FREE SHARES

Free shares: introduction

34 (1) If a SIP provides for free shares, it must...

Maximum annual award

35 (1) The plan must provide that the initial market value...

The holding period

36 (1) The plan must require the company in respect of...

Holding period: power of participant to direct trustees to accept general offers etc.

37 (1) A participant may direct the trustees to do any...

Performance allowances: general application

38 A plan that provides for performance allowances in relation to...

Performance allowances: targets and measures

39 (1) A plan that provides for performance allowances must comply...

Performance allowances: information to be given to employees

40 (1) A plan that provides for performance allowances in relation...

Performance allowances: method one

41 (1) The requirements of this paragraph are those contained in...

Performance allowances: method two

42 (1) The requirements of this paragraph are those contained in...

Part 6 — PARTNERSHIP SHARES
Partnership shares: introduction

43  (1) If a SIP provides for partnership shares, the following...

Partnership share agreements

44  (1) The plan must provide for qualifying employees to enter...

Deductions from salary

45  (1) The plan must provide for a partnership share agreement...

Maximum amount of deductions

46  (1) The amount of partnership share money deducted from an...

Minimum amount of deductions

47  (1) The plan may provide that the amount to be...

Notice of possible effect of deductions on benefit entitlement

48  (1) The plan must provide that the company may not...

Partnership share money held for employee

49  (1) The plan must provide that partnership share money deducted...

Application of money deducted where no accumulation periods

50  (1) If the plan does not provide for an accumulation...

Accumulation periods

51  (1) The plan may provide for accumulation periods not exceeding...

Application of money deducted in accumulation period

52  (1) This paragraph applies if the plan provides for one...

Restriction on number of shares awarded

53  (1) The plan may authorise the company to specify the...

Stopping and re-starting deductions

54  (1) The plan must provide that an employee may at...

Withdrawal from partnership share agreement

55  (1) The plan must provide that an employee may at...

Repayment of partnership share money on withdrawal of approval or termination

56  (1) The plan must provide that, where the approval of...

Access to partnership shares

57  (1) The plan must provide that when partnership shares have...

Part 7 — MATCHING SHARES
Matching shares: introduction

If a SIP provides for matching shares it must meet...

General requirements for matching shares

(1) The plan must provide for the matching shares to...

Ratio of matching shares to partnership shares

(1) The partnership share agreement must specify—

Holding period for matching shares

Paragraphs 36 and 37 (the holding period and related matters)... Part 8 — CASH DIVIDENDS AND DIVIDEND SHARES

Reinvestment of cash dividends

(1) A SIP may provide that, where the company so...

Requirements to be met as regards cash dividends

(1) If a SIP makes the provision authorised by paragraph...

Limit on amount reinvested

(1) The plan must provide that the total dividend reinvestment...

General requirements as to dividend shares

The plan must provide that dividend shares are to be...

Acquisition of dividend shares

(1) The plan must provide that the trustees must treat...

Holding period for dividend shares

Paragraphs 36 and 37 (the holding period and related matters)... Reinvestment: amounts to be carried forward

(1) This paragraph applies where an amount is not reinvested...

Cash dividends where no requirement to reinvest

(1) The plan must require any distributable cash dividends in...

Part 9 — TRUSTEES Requirements etc. relating to trustees: introduction

(1) A SIP must meet the plan requirements contained in—...

Establishment of trustees

(1) The plan must provide for the establishment of a...
Duty to monitor participants in connected schemes

71A The trust instrument must require the trustees to maintain records...

Duty to act in accordance with participant’s directions

72 (1) The trust instrument must require the trustees—

Duty not to dispose of plan shares

73 (1) This paragraph applies to a participant’s plan shares that...

Duty to make payments to participants

74 (1) The trust instrument must require the trustees to pay...

Duty to give notice of award of shares etc.

75 (1) The trust instrument must make the following provision regarding...

Power of trustees to borrow

76 The trust instrument may provide that the trustees have power...

Power of trustees to raise funds to subscribe for rights issue

77 (1) The trustees may dispose of some of the rights...

Acquisition by trustees of shares from employee share ownership trust

78 (1) The trust instrument must provide that, where there is...

Meeting by trustees of PAYE obligations

79 (1) The plan must make provision to ensure that, where...

Other duties of trustees in relation to tax liabilities

80 (1) The trust instrument must require the trustees to maintain...

Part 10 — APPROVAL OF PLANS

Application for approval

81 (1) Where— (a) a SIP has been established, and

Appeal against refusal of approval

82 (1) If an officer of Revenue and Customs refuses to...

Withdrawal of approval

83 (1) This paragraph applies if a disqualifying event (see paragraph...

Disqualifying events for purposes of paragraph 83

84 (1) The following are disqualifying events for the purposes of...

Appeal against withdrawal of approval

85 (1) This paragraph applies if a SIP has been approved...
Part 11 — SUPPLEMENTARY PROVISIONS

Company reconstructions

86 (1) In this Part of this Schedule a “company reconstruction”...

Consequences of company reconstructions

87 (1) In the SIP code references to a participant’s plan...

Treatment of shares acquired under rights issue

88 (1) This paragraph applies for the purposes of the SIP...

Termination of plan

89 (1) The plan may provide for the company to issue...

Effect of plan termination notice

90 (1) This paragraph applies if the company has issued a...

Jointly owned companies

91 (1) This paragraph applies for the purposes of the provisions...

Determination of market value

92 (1) For the purposes of the SIP code the “market...

Power to require information

93 (1) An officer of Revenue and Customs may by notice...

Meaning of “associated company”

94 (1) For the purposes of the SIP code one company...

Meaning of participant ceasing to be in relevant employment

95 (1) This paragraph explains what is meant, for the purposes...

Meaning of shares being withdrawn from plan

96 (1) For the purposes of the SIP code plan shares...

Meaning of shares ceasing to be subject to plan

97 (1) For the purposes of the SIP code plan shares...

Meaning of “the specified retirement age”

98 (1) In the SIP code, in relation to a SIP...

Minor definitions

99 (1) In the SIP code— “articles of association”, in relation...
Index of defined expressions

100 In the SIP code the following expressions are defined or...

SCHEDULE 3 — Approved SAYE option schemes
Part 1 — INTRODUCTION

Approval of SAYE option schemes

1 (1) This Schedule makes provision for the approval of SAYE...

SAYE option schemes

2 (1) In the SAYE code an “SAYE option scheme” means...

Group schemes

3 (1) An SAYE option scheme established by a company that...
Part 2 — GENERAL REQUIREMENTS FOR APPROVAL

General requirements for approval: introduction

4 An SAYE option scheme must meet the requirements of— paragraph...

General restriction on contents of scheme

5 The scheme must not contain features which are neither essential...

All-employee nature of scheme

6 (1) The scheme must provide that every person who meets...

Participation on similar terms

7 (1) The requirements of this paragraph are—

No preferential treatment for directors and senior employees

8 (1) The requirement of this paragraph is that, if the...
Part 3 — ELIGIBILITY OF INDIVIDUALS TO PARTICIPATE IN SCHEME

Requirements relating to the eligibility of individuals: introduction

9 An SAYE option scheme must meet the requirements of— paragraph...

The employment requirement

10 (1) The scheme must ensure that an individual is not...

The “no material interest” requirement

11 (1) The scheme must ensure that an individual is not...

Meaning of “material interest”

12 (1) In paragraph 11 (the “no material interest” requirement) references...

Material interest: options and interests in SIPs

13 (1) For the purposes of paragraph 12 (meaning of “material...
Meaning of “associate”

14 (1) In paragraph 11(2) (the “no material interest” requirement) “associate”,...

Meaning of “associate”: trustees of employee benefit trust

15 (1) This paragraph applies for the purposes of paragraph 14(1)(c)...

Meaning of “associate”: trustees of discretionary trust

16 (1) This paragraph applies for the purposes of paragraph 14(1)(c)...

Part 4 — SHARES TO WHICH SCHEMES CAN APPLY

Requirements relating to shares that may be subject to share options: introduction

17 (1) An SAYE option scheme must meet the requirements of—...

Shares must be ordinary shares of certain companies

18 Eligible shares must form part of the ordinary share capital...

Requirements as to listing

19 (1) Eligible shares must be— (a) shares of a class...

Shares must be fully paid up and not redeemable

20 Eligible shares must be— (a) fully paid up, and

Only certain kinds of restriction allowed

21 (1) Eligible shares must not be subject to any restrictions...

Requirements as to other shareholdings

22 (1) The majority of the issued shares of the same...

Part 5 — REQUIREMENT FOR LINKED SAVINGS ARRANGEMENT

Requirements as to linked savings arrangement: introduction

23 An SAYE option scheme must meet the requirements of— paragraph...

Payments for shares to be linked to approved savings arrangements

24 (1) The scheme must provide for shares acquired by the...

Requirements as to contributions to savings arrangements

25 (1) The scheme must provide for a person’s contributions under...

Repayments under a savings arrangement: whether bonuses included

26 (1) For the purposes of this Schedule repayments under a...

Part 6 — REQUIREMENTS ETC. RELATING TO SHARE OPTIONS

Requirements etc. relating to share options: introduction

27 (1) An SAYE option scheme must meet the requirements of—...
Requirements as to price for acquisition of shares

28  (1) The price at which shares may be acquired by...

Share options must not be transferable

29  (1) The scheme must ensure that share options granted to...

Time for exercising options: general

30  (1) The scheme must ensure that share options granted under...

Requirement to have a “specified age”

31  (1) The scheme must specify the age that is to...

Exercise of options: death

32  The scheme must provide that, if a participant dies before...

Exercise of options: reaching specified age without retiring

33  (1) The scheme must provide that, if a participant (“P”)...

Exercise of options: scheme-related employment ends

34  (1) The scheme must provide that, if a participant (“P”)...

Time when scheme-related employment ends

35  (1) This paragraph applies for the purposes of paragraph 34...

Exercise of options: employment in associated company at bonus date

36  The scheme may provide that if at the bonus date...

Exercise of options: company events

37  (1) The scheme may provide that share options relating to...

Part 7 — EXCHANGE OF SHARE OPTIONS

Exchange of options on company reorganisation

38  (1) An SAYE option scheme may provide that if—

Requirements about share options granted in exchange

39  (1) This paragraph applies to a scheme that makes provision...

Part 8 — APPROVAL OF SCHEMES

Application for approval

40  (1) Where— (a) an SAYE option scheme has been established,...

Appeal against refusal of approval

41  (1) If an officer of Revenue and Customs refuses to...
Withdrawal of approval
42 (1) If any disqualifying event occurs in connection with an...

Notice of decision about alteration
43 Where an officer of Revenue and Customs —

Appeal against withdrawal of approval etc.
44 (1) This paragraph applies if an SAYE option scheme has...
Part 9 — SUPPLEMENTARY PROVISIONS

Power to require information
45 (1) An officer of Revenue and Customs may by notice...

Jointly owned companies
46 (1) This paragraph applies for the purposes of the provisions...

Meaning of “associated company”
47 (1) For the purposes of the SAYE code, except in...

Minor definitions
48 (1) In the SAYE code— “certified SAYE savings arrangement...

Index of defined expressions
49 In the SAYE code the following expressions are defined or...

SCHEDULE 4 — Approved CSOP schemes
Part 1 — INTRODUCTION

Approval of CSOP schemes
1 (1) This Schedule makes provision for the approval of CSOP...

CSOP schemes
2 (1) In the CSOP code a “CSOP scheme” means (in...

Group schemes
3 (1) A CSOP scheme established by a company that controls...
Part 2 — GENERAL REQUIREMENTS FOR APPROVAL

General requirements for approval: introduction
4 A CSOP scheme must meet the requirements of— paragraph 5...

General restriction on contents of scheme
5 The scheme must not contain features which are neither essential...

Limit on value of shares subject to options
6 (1) The scheme must provide that an individual may not...
Part 3 — Eligibility of individuals to participate in scheme

Requirements relating to the eligibility of individuals: introduction

7 A CSOP scheme must meet the requirements of— paragraph 8...

The employment requirement

8 (1) The scheme must ensure that an individual is not...

The “no material interest” requirement

9 (1) The scheme must ensure that an individual is not...

Meaning of “material interest”

10 (1) In paragraph 9 (the “no material interest” requirement) references...

Material interest: options and interests in SIPs

11 (1) For the purposes of paragraph 10 (meaning of “material...

Meaning of “associate”

12 (1) In paragraph 9(2) (the “no material interest” requirement) “associate”,...

Meaning of “associate”: trustees of employee benefit trust

13 (1) This paragraph applies for the purposes of paragraph 12(1)(c)...

Meaning of “associate”: trustees of discretionary trust

14 (1) This paragraph applies for the purposes of paragraph 12(1)(c)...

Part 4 — Shares to which schemes can apply

Requirements relating to shares that may be subject to share options: introduction

15 (1) A CSOP scheme must meet the requirements of— paragraph...

Shares must be ordinary shares of certain companies

16 Eligible shares must form part of the ordinary share capital...

Requirements as to listing

17 (1) Eligible shares must be — (a) shares of a...

Shares must be fully paid up and not redeemable

18 Eligible shares must be— (a) fully paid up, and

Only certain kinds of restriction allowed

19 (1) Eligible shares must not be subject to any restrictions...

Requirements as to other shareholdings

20 (1) The majority of the issued shares of the same...
Requirements etc. relating to share options: introduction

21 (1) A CSOP scheme must meet the requirements of— paragraph...

Requirements as to price for acquisition of shares

22 (1) The price at which shares may be acquired by...

Share options must not be transferable

23 (1) The scheme must ensure that share options granted to...

Exercise of options: ceasing to be director or employee

24 (1) The scheme may provide that an individual may exercise...

Exercise of options: death

25 The scheme may provide that, if a participant dies before...

Exercise of options: company events

25A (1) The scheme may provide that share options relating to...

Exchange of options on company reorganisation

26 (1) A CSOP scheme may provide that if—

Requirements about share options granted in exchange

27 (1) This paragraph applies to a scheme that makes provision...

Application for approval

28 (1) Where— (a) a CSOP scheme has been established, and...

Appeal against refusal of approval

29 (1) If an officer of Revenue and Customs refuses to...

Withdrawal of approval

30 (1) If any disqualifying event occurs in connection with an...

Notice of decision about alteration

31 Where an officer of Revenue and Customs —

Appeal against withdrawal of approval etc.

32 (1) This paragraph applies if a CSOP scheme has been...

Part 6 — EXCHANGE OF SHARE OPTIONS

Part 7 — APPROVAL OF SCHEMES

Part 8 — SUPPLEMENTARY PROVISIONS

Power to require information

33 (1) An officer of Revenue and Customs may by notice...
Jointly owned companies

34 (1) This paragraph applies for the purposes of the provisions...

Meaning of “associated company”

35 (1) For the purposes of the CSOP code one company...

Retirement age

35A A retirement age specified in a CSOP scheme—

Minor definitions

36 (1) In the CSOP code—“company” means a body corporate;...

Index of defined expressions

37 In the CSOP code the following expressions are defined or...

SCHEDULE 5 — Enterprise management incentives

Part 1 — INTRODUCTION

Enterprise management incentives: qualifying options

1 (1) This Schedule makes provision for establishing what is a...

Meaning of “the relevant company” and “the employer company”

2 In the EMI code, in relation to a share option—...

Part 2 — GENERAL REQUIREMENTS

General requirements: introduction

3 A share option is not a qualifying option unless the...

Purpose of granting the option

4 To be a qualifying option a share option must be...

Maximum entitlement of employee: financial limit on unexercised options

5 (1) An employee may not hold unexercised qualifying options which —...

Maximum entitlement of employee: further limit of 3 years

6 (1) Sub-paragraph (2) applies if an employee (“E”) has already...

Maximum value of options in respect of relevant company’s shares

7 (1) The total value of shares in the relevant company...

Part 3 — QUALIFYING COMPANIES

Qualifying companies: introduction

8 A “qualifying company” is a company in relation to which...
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### The independence requirement

9 (1) The independence requirement consists of two conditions.

### The qualifying subsidiaries requirement

10 (1) A company that has one or more subsidiaries is...

### Meaning of “qualifying subsidiary”

11 (1) A company (“the subsidiary”) is a qualifying subsidiary of...

### The property managing subsidiaries requirement

11A (1) A company is not a qualifying company if it...

### Meaning of “qualifying 90% subsidiary”

11B (1) A company (“the subsidiary”) is a qualifying 90% subsidiary...

### The gross assets requirement

12 (1) The gross assets requirement in the case of a...

### The number of employees requirement

12A (1) The number of employees requirement in the case of...

### The trading activities requirement: single company

13 (1) The trading activities requirement in the case of a...

### The trading activities requirement: parent company

14 (1) The trading activities requirement in the case of a...

### The UK permanent establishment requirement

14A (1) The UK permanent establishment requirement is met if condition...

### Meaning of “qualifying trade”

15 (1) A trade is a qualifying trade if—

### Excluded activities

16 The following are excluded activities— (a) dealing in land, in...

#### Excluded activities: wholesale and retail distribution

17 (1) This paragraph supplements paragraph 16(b). (2) A trade of...

#### Excluded activities: leasing of certain ships

18 (1) This paragraph supplements paragraph 16(d) so far as it...

#### Excluded activities: receipt of royalties or licence fees

19 (1) This paragraph supplements paragraph 16(e) (receipt of royalties or...
Excluded activities: property development

20 (1) This paragraph supplements paragraph 16(g). (2) “Property development” means...

Excluded activities: shipbuilding

20A In paragraph 16(ia) “shipbuilding” has the same meaning...

Excluded activities: producing coal

20B (1) This paragraph supplements paragraph 16(ib). (2) “Coal”...

Excluded activities: producing steel

20C In paragraph 16(ic) “steel” means any of the...

Excluded activities: hotels and comparable establishments

21 (1) This paragraph supplements paragraph 16(j). (2) A “comparable establishment”...

Excluded activities: nursing homes and residential care homes

22 (1) This paragraph supplements paragraph 16(k). (2) “Nursing home” means...

Excluded activities: provision of facilities for another business

23 (1) This paragraph applies where a company (“the service provider”)...

Part 4 — Eligible employees

Eligible employees: introduction

24 An individual is an “eligible employee” in relation to the...

The employment requirement

25 To be an eligible employee in relation to the relevant...

The requirement as to commitment of working time

26 (1) For an individual (“the employee”) to be an eligible...

Meaning of “working time”

27 (1) In paragraph 26 “working time” means—

The “no material interest” requirement

28 (1) An individual is not an eligible employee in relation...

Meaning of “material interest”

29 (1) In paragraph 28 (the “no material interest” requirement) references...

Material interest: options and interests in SIPs

30 (1) This paragraph applies for the purposes of paragraph 29...
Meaning of “associate”

31 (1) In paragraph 28(2) (the “no material interest” requirement) “associate”. ...

Meaning of “associate”: trustees of employee benefit trust

32 (1) This paragraph applies for the purposes of paragraph 31(1)(c)...

Meaning of “associate”: trustees of discretionary trust

33 (1) This paragraph applies for the purposes of paragraph 31(1)(c)...

Part 5 — Requirements relating to options: introduction

34 A share option is not a qualifying option unless the...

Type of shares that may be acquired

35 (1) The option must confer a right to acquire shares...

Option to be capable of exercise within 10 years

36 (1) The option must be capable of being exercised within...

Terms of option to be agreed in writing

37 (1) The option must take the form of a written...

Non-assignability of rights

38 The terms on which the option is granted—

Part 6 — Company reorganisations: introduction

39 (1) This Part applies in connection with company reorganisations.

Meaning of “qualifying exchange of shares”

40 (1) For the purposes of the EMI code there is...

Grant of replacement option

41 (1) This paragraph applies if both of the following conditions...

Period within which replacement option must be granted

42 (1) To qualify as a replacement option the new option...

Further requirements to be met as to replacement option

43 (1) For the new option to qualify as a replacement...

Part 7 — Notice of option to be given to Inland Revenue

44 (1) For a share option to be a qualifying option,...
Correction of notice by Inland Revenue

45 (1) An officer of Revenue and Customs may amend a...

Notice of enquiry

46 (1) This paragraph applies where notice of a share option...

Completion of enquiry: closure notices

47 (1) An enquiry under paragraph 46(2) is completed when an...

Completion of enquiry: application for closure notice to be given

48 (1) An application may be made to the tribunal under...

Effect of enquiry

49 (1) If an officer of Revenue and Customs does not...

Appeals

50 (1) The employer company may appeal against a decision of...

Part 8 — SUPPLEMENTARY PROVISIONS

Power to require information

51 (1) An officer of Revenue and Customs may by notice...

Annual returns

52 (1) A company whose shares are subject to a qualifying...

Compliance with time limits

53 (1) For the purposes of this Part and Part 7...

Power to amend by Treasury order

54 (1) The Treasury may by order amend the EMI code—...

Meaning of “market value” of shares

55 (1) For the purposes of the EMI code the “market...

Determination of market value of shares

56 (1) This paragraph applies to the determination of the market...

Appeal against determination of market value of shares

57 (1) The employer company may appeal against any determination by...

Minor definitions

58 In the EMI code—“arrangements” includes any scheme, agreement or...

Index of defined expressions

59 In the EMI code the following expressions are defined or...
SCHEDULE 6 — Consequential Amendments

Part 1 — INCOME AND CORPORATION TAXES ACT 1988

1 The Income and Corporation Taxes Act 1988 (c. 1) is...
2 . . . . . . . . . .
3 In section 4(1) (construction of references in Income Tax Acts...  
4 . . . . . . . . . .
5 . . . . . . . . . .
6 Omit section 19 (Schedule E).
7 In section 21A(2) (computation of amount chargeable)—  
8 Omit section 58 (foreign pensions).
9 . . . . . . . . . .
10 . . . . . . . . . .
11 . . . . . . . . . .
12 . . . . . . . . . .
13 . . . . . . . . . .
14 Omit sections 131 to 134 (miscellaneous provisions relating to the...
15 Omit sections 135 to 137 (provisions relating to gains by...
16 (1) Amend section 138 (share acquisitions by directors and employees)...
17 Omit section 140 (further interpretation of sections 135 to 139)....
18 Omit sections 140A to 140H (further provisions relating to share...
19 Omit sections 141 to 144 (vouchers and credit-tokens).
20 Omit section 144A (payments received free of tax).
21 Omit sections 145 to 147 (living accommodation).
22 Omit sections 148 to 151A (payments on retirement, sick pay...
23 . . . . . . . . . .
24 Omit sections 153 to 159AC and sections 160 to 168G...
25 Omit section 185 (approved share option schemes).
26 (1) Amend section 186 (approved profit sharing schemes) as follows....
27 In section 187 (interpretation of sections 185 and 186 and...
28 Omit the following provisions (which give relief from income tax...
29 Omit sections 202A and 202B (assessment on receipts basis).
30 Omit sections 203 to 204 (pay as you earn).
31 Omit sections 205 and 206 (assessments).
32 Omit section 206A (PAYE settlement agreements).
33 Omit section 207 (disputes as to domicile or ordinary residence)....
34 . . . . . . . . . .
35 . . . . . . . . . .
36 After section 266 insert— Life assurance premiums paid by employer...
37 . . . . . . . . . .
38 . . . . . . . . . .
39 Omit section 313 (taxation of consideration for certain restrictive undertakings)...
40 . . . . . . . . . .
41 Omit sections 315 to 318 (pensions etc. paid in respect...
42 Omit section 319 (crown servants: foreign service allowance).
43 Omit section 321 (consuls and other official agents).
44 . . . . . . . . . .
45 . . . . . . . . . .
46 Omit section 330 (compensation for National-Socialist persecution).
47 (1) Amend section 332 (expenditure and houses of ministers of...
48 . . . . . . . . . .
49 . . . . . . . . . .
50 . . . . . . . .
51 . . . . . . . .
52 In section 376(2) (qualifying borrowers and qualifying lenders) for the...
53 . . . . . . . .
54 . . . . . . . .
55 . . . . . . . .
56 . . . . . . . .
57 . . . . . . . .
58 . . . . . . . .
59 . . . . . . . .
60 . . . . . . . .
61 . . . . . . . .
62 . . . . . . . .
63 . . . . . . . .
64 . . . . . . . .
65 . . . . . . . .
66 . . . . . . . .
67 . . . . . . . .
68 Omit section 589 (qualifying courses of training etc.).
69 . . . . . . . .
70 . . . . . . . .
71 In section 591D (provisions supplementary to section 591C) omit subsection...
72 . . . . . . . .
73 . . . . . . . .
74 Omit sections 595 and 596 (payments by employer to retirement...
75 Omit sections 596A to 596C (benefits under non-approved retirement benefits...
76 Omit section 597 (charge to tax: pensions).
77 In section 599A (charge to tax: payments out of surplus...
78 Omit section 600 (charge to tax: unauthorised payments to or...
79 . . . . . . . .
80 (1) . . . . . . . .
81 In section 608 (charge to tax on annuities paid out...
82 . . . . . . . .
83 In section 613 (Parliamentary pension funds) omit subsections (1) to...
84 In section 614(3) (exemptions and reliefs in respect of income...
85 In section 615 (exemption from tax in respect of certain...
86 Omit section 616 (other overseas pensions).
87 . . . . . . . .
88 Omit section 617A (tax credits under Part 1 of Tax...
89 . . . . . . . .
90 . . . . . . . .
91 (1) Section 643 (employer’s contributions and personal pension income etc.)...
92 . . . . . . . .
93 . . . . . . . .
94 . . . . . . . .
95 . . . . . . . .
96 Omit sections 647 to 648A (personal pensions: unauthorised payments, contributions...
97 . . . . . . . .
98 . . . . . . . .
99 . . . . . . . .
100 . . . . . . . .
99  . . . . . . .
100  . . . . . . .
101  . . . . . . .
102  . . . . . . .
103  . . . . . . .
104 In section 824(4A) (repayment supplement: individuals and others) for “section...
105  . . . . . . .
106 In section 830 (territorial sea and designated areas) omit subsection...
107 In section 831(3) (interpretation of ICTA) before the entry relating...
108  . . . . . . .
109  . . . . . . .
110 Omit Schedules 6 and 6A (taxation of directors and others:...  
111 Omit Schedules 7 and 7A (taxation of benefit of loans):...
112 (1) Amend Schedule 9 (approved share option schemes and profit...
113 (1) Amend Schedule 10 (further provisions relating to profit sharing...
114 Omit Schedule 11 (payments and other benefits in connection with...
115 Omit Schedule 11A (removal benefits and expenses).
116 Omit Schedule 12 (foreign earnings).
117 Omit Schedule 12A (mileage allowances).
118 Omit Schedule 12A (ordinary commuting and private travel).
119 In Schedule 14 (modification of section 266 in certain cases),...
120  . . . . . . .
121  . . . . . . .

Part 2 — OTHER ENACTMENTS

Finance Act 1969 (c. 32)
122 (1) Section 58 of the Finance Act 1969 (disclosure of...

Taxes Management Act 1970 (c. 9)
123 The Taxes Management Act 1970 is amended as follows.
124 In section 7(4) and (5) (notice of liability to income...
125 (1) Amend section 9 (returns to include self-assessment) as follows....
126 (1) Amend section 15 (return of employee’s emoluments etc.) as...
127 For section 16A substitute— Agency workers (1) This section applies where— (a) any services which an...
128 In section 42(3) (procedure for making claims etc.) for “section...
129  . . . . . . .
130 In section 59A (payments on account of income tax)—
131 (1) Amend section 59B (payment of income tax and capital...
132 In section 62(1A)(a) (priority of claim for tax)—
133 In section 63(3)(a) (recovery of tax in Scotland) for “section...
134 In section 64(1A)(a) (priority of claim for tax in Scotland)—...
135 (1) Amend section 70 (evidence) as follows.
136 In section 91(3)(c) (effect on interest of reliefs) for “section...
137 (1) Amend the Table in section 98 (special returns, etc.)...
138 In section 98A(1) (special penalties in the case of certain...
139 In section 118 (interpretation) after the entry relating to “inspector”...
140 In section 119(4) (construction of the Act) after “1992 Act”...
141 In paragraph 4(1A) of Schedule 1A (claims etc. not included...
142  . . . . . . .
143 In Schedule 3A (electronic lodgement of tax returns etc.) in...
Income Tax (Earnings and Pensions) Act 2003 (c. 1)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Finance Act 1973 (c. 51)
144 . . . . . . . . .
145 . . . . . . . . .
146 . . . . . . . . .

Finance Act 1974 (c. 30)
147 . . . . . . . . .

Interpretation Act 1978 (c. 30)
148 In Schedule 1 to the Interpretation Act 1978 (words and...

Education (Scotland) Act 1980 (c. 44)
149 In section 73B of the Education (Scotland) Act 1980 (grants...

Inheritance Tax Act 1984 (c. 51)
150 The Inheritance Tax Act 1984 is amended as follows.
151 (1) Amend the following provisions as provided in sub-paragraph (2)
152 In section 14(1) (waiver of remuneration), for “would be assessable...

Bankruptcy (Scotland) Act 1985 (c. 66)
153 In paragraph 1(1) of Schedule 3 to the Bankruptcy (Scotland)...
166 . . . . . .
167 (1) Amend paragraph 4 of Schedule 14 (amendments of sections...  

**Finance Act 1991 (c. 31)**

168 (1) Amend section 38 of the Finance Act 1991 (employee...  

**Social Security Contributions and Benefits Act 1992 (c. 4)**

169 The Social Security Contributions and Benefits Act 1992 is amended...
170 In section 1 (outline of contributory system), in subsection (2)(bb)...  
171 In section 2 (categories of earners), in subsection (1)(a) for...
172 (1) Amend section 4 (payments treated as remuneration and earnings)...  
173 In section 7(1)(b) (meaning of “secondary contributor”) for...
174 “emoluments” in...
175 (1) Amend section 10 (Class 1A National Insurance contributions:...
176 (1) Amend section 10ZA (liability of third party provider of...  
177 (1) Amend section 10ZB (non-cash vouchers provided by third...
178 (1) Amend section 10A (Class 1B National Insurance contributions)...
179 (1) Amend section 122(1) (interpretation of Parts 1 to 6...  
180 In section 126(5)(a)(ii) (trade disputes) for “emoluments in pursuance...
181 (1) Amend section 150(2) (interpretation of Part 10) as follows....  
182 In section 163(1) (interpretation of Part 11), in paragraph (a)...  
183 In section 171(1) (interpretation of Part 12), in paragraph (a)...  
184 In section 171ZJ(2)(a) (Part 12ZA: supplementary) for “emoluments...
185 In section 171ZS(2)(a) (Part 12ZB: supplementary) for “emoluments...
186 In Schedule 1 (supplementary provisions relating to contributions of...

**Social Security Administration Act 1992 (c. 5)**

187 The Social Security Administration Act 1992 is amended as follows....  
188 (1) Amend section 139(11) (definitions used in provisions relating to...  
189 (1) Amend section 159B(6) (effect of alterations affecting state...
190 (1) Amend section 162(5) (destination of national insurance...

**Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)**

191 The Social Security Contributions and Benefits (Northern Ireland) Act 1992...
192 In section 1 (outline of contributory system), in subsection (2)(bb)...  
193 (1) Amend section 4 (payments treated as remuneration and earnings)...  
194 In section 7(1)(b) (meaning of “secondary contributor”) for...
195 “emoluments” in...  
196 (1) Amend section 10 (Class 1A National Insurance contributions:...

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

196 (1) Amend section 10ZA (liability of third party provider of...
197 (1) Amend section 10ZB (non-cash vouchers provided by third parties)...
198 (1) Amend section 10A (Class 1B National Insurance contributions) as...
199 (1) Amend section 121(1) (interpretation of Parts 1 to 6)...
200 In section 125(5)(a)(ii) (trade disputes) for “emoluments in pursuance of...
201 (1) Amend section 146(2) (interpretation of Part 10) as follows....
202 In section 159(1) (interpretation of Part 11), in paragraph (a)...
203 In section 167(1) (interpretation of Part 12), in paragraph (a)...
204 In Schedule 1 (supplementary provisions relating to contributions of Classes...

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

205 (1) Section 139B(6) of the Social Security Administration (Northern Ireland)...
206 In section 142(5) of that Act (destination of national insurance...

Taxation of Chargeable Gains Act 1992 (c. 12)

207 The Taxation of Chargeable Gains Act 1992 is amended as...
208 . . . . . . . . .
209 In section 11(1) (visiting forces, agents-general etc.)—
210 (1) Amend section 120 (increased expenditure by reference to tax...
211 (1) Amend section 149B (employee incentive schemes: conditional interests in...
212 After section 149B insert— Priority share allocations Section 17(1) shall not apply to an acquisition of shares...
213 In section 222(8D)(b) (relief on disposal of private residence), for...
214 In section 236A (employee share ownership plans), and in the...
215 In section 238(2)(a) (approved profit sharing and share option schemes),...
216 After section 238 insert— Approved share schemes and share incentives...
217 After section 263 insert— Former employees: employment-related liabilities (1) This section applies if— (a) a deduction of the...
218 In section 271 (other miscellaneous exemptions), for subsection (1)(c) substitute—...
219 (1) Amend section 288(1) (interpretation) as follows.
220 (1) Amend Schedule 7C (relief for transfers to approved share...
221 After Schedule 7C insert— SCHEDULE 7D Approved share schemes and...

Pension Schemes Act 1993 (c. 48)

222 In section 181(1) of the Pension Schemes Act 1993 (general...

Pension Schemes (Northern Ireland) Act 1993 (c. 49)

223 In section 176(1) of the Pension Schemes (Northern Ireland) Act...
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Finance Act 1994 (c. 9)
(1) In the Finance Act 1994, paragraph 27 of Schedule...

Finance Act 1995 (c. 4)
The Finance Act 1995 is amended as follows.

Jobseekers Act 1995 (c. 18)
The Jobseekers Act 1995 is amended as follows.

Child Support Act 1995 (c. 34)
For section 10(4) of the Child Support Act 1995 (child...

For Article 4(4) of the Child Support (Northern Ireland) Order...

The Jobseekers (Northern Ireland) Order 1995 is amended as follows....

Teaching and Higher Education Act 1998 (c. 30)
In section 22 of the Teaching and Higher Education Act...

Scotland Act 1998 (c. 46)
In section 79(3) of the Scotland Act 1998 (supplemental powers...

In Article 3 of the Education (Student Support) (Northern Ireland)...
(1) Amend section 4 (capital expenditure) as follows.

(1) Amend section 20 (employments and offices) as follows.

In section 61(2) (disposal events and disposal values), in entry...

In section 63(1) (cases in which disposal value is nil)...

In section 72(3) (disposal values), in entry 2(b) of the...

In section 88(c) (sales at under-value) for “Schedule E” substitute...

In section 262 (employments and offices)— (a) in paragraph (a)...

In section 423(1) (disposal value for sections 421 and 422),...

At the end of Part 1 of Schedule 1 (abbreviations)...

. . . . . . . . . ....

Finance Act 2001 (c. 9)

For section 95 of the Finance Act 2001 (exemptions in...

. . . . . . . . . ....

Social Security Contributions (Share Options) Act 2001 (c. 20)

The Social Security Contributions (Share Options) Act 2001 is amended...

In section 2(3)(b) (effect of notice under section 1) for...

(1) Amend section 3 (special provision for roll-overs) as follows....

In section 5(2)(c) (interpretation)— (a) for “subsection (8) of section...

State Pension Credit Act 2002 (c. 16)

(1) Section 17(1) of the State Pension Credit Act 2002...

Tax Credits Act 2002 (c. 21)

The Tax Credits Act 2002 is amended as follows.

(1) Amend section 25 (payments of working tax credit by...

In section 29(5) (recovery of overpayments) for “regulations under section...

State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.))

(1) Section 17(1) of the State Pension Credit Act (Northern...

Certain corresponding Northern Ireland provision

(1) This paragraph applies if provision is made for Northern...

(1) This paragraph applies if provision is made for Northern...

SCHEDULE 7 — Transitionals and savings

Part 1 — CONTINUITY OF THE LAW

1 The repeal of provisions and their enactment in a rewritten...

2 Paragraph 1 does not apply to any change in the...

3 Any subordinate legislation or other thing which—

4 Any reference (express or implied) in any enactment, instrument or...

5 Any reference (express or implied) in any enactment, instrument or...

6 Paragraphs 1 to 5 have effect instead of section 17(2)...

7 Paragraphs 4 and 5 apply only in so far as...

Part 2 — EMPLOYMENT INCOME: CHARGE TO TAX
Taxable earnings

8  (1) The charging provisions of Chapters 4 and 5 of...

Relief for delayed remittances

9  (1) This paragraph applies where one or more of the...
10 Section 36(2) (the definition of “blocked earnings”) applies in relation...
11 (1) This paragraph applies where a claimant—

Disputes as to domicile or ordinary residence

12 (1) Nothing in sections 42 and 43 (disputes as to...

Application of provisions to agency workers

13 In relation to times before 6th April 2003, Chapter 7...
14 Section 44(2) does not apply in relation to—

Part 3 — EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

Taxable benefits: dispensations relating to benefits within provisions not applicable to lower-paid employments

15 (1) An existing notification— (a) is not affected by any...
16 (1) This paragraph applies if— (a) mileage allowance payments are...

Taxable benefits: the benefits code

17 (1) In relation to times before 6th April 2003, references...

Taxable benefits: vouchers and credit-tokens

18 . . . . . . . . . ....
19 (1) This paragraph applies to a notification which, immediately before...
20 (1) This paragraph applies if— (a) mileage allowance payments are...

Taxable benefits: living accommodation

21 (1) Section 107 (special rule for calculating cost of providing...

Taxable benefits: cars, vans and related benefits

22 (1) In relation to a capital sum contributed by the...
23 (1) In relation to a capital sum contributed by the...
24 (1) This paragraph applies to the operation of section 156(4)...

Taxable benefits: loans

25 (1) Chapter 7 of Part 3 applies to a loan...
26 (1) This paragraph relates to the operation of section 183...
27 (1) Subject to paragraph 25(2), where a loan is made...

Taxable benefits: notional loans in respect of acquisitions of shares

28 Chapter 8 of Part 3 does not apply in relation...
29 (1) This paragraph relates to the operation of Chapter 8...
Taxable benefits: disposals of shares for more than market value
30
31

Taxable benefits: residual liability to charge
32 (1) This paragraph applies in relation to Chapter 10 of...
Part 4 — EMPLOYMENT INCOME: EXEMPTIONS

Incidental overnight expenses and benefits
33 In determining whether section 240(1) or (2) or 268 applies—...
34 In determining— (a) whether section 141(6C) and (6D), 142(3C) and...

Removal benefits and expenses
35 (1) Section 287 (limit on exemption for removal benefits and...
36 A direction under paragraph 6(2) of Schedule 11A to ICTA...

Retraining courses
37 (1) The repeal of sections 588(5)(a) and 589(3) and (4)...

Suggestion awards
38 (1) This paragraph applies for the purpose of determining the...
Part 5 — EMPLOYMENT INCOME: DEDUCTIONS

Earnings charged on remittance
39 In relation to expenses incurred before the tax year 2003-04,...

Non-domiciled employee’s travel costs and expenses: “qualifying arrival date”
40 In relation to any time before 6th April 2003, section...
Part 6 — EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR RELATED TO SECURITIES

Benefits from non-approved pension schemes
41 (1) Chapter 2 of Part 6 (benefits from non-approved pension...

Payments and benefits on termination of employment etc.
42 Section 403 (charge on payment or other benefit) does not...
43 (1) This paragraph applies for the purpose of determining how...
Part 7 — EMPLOYMENT INCOME: INCOME RELATED TO SECURITIES

Pre-6th April 2003 acquisitions
43A (1) This paragraph relates to the operation of section 421E...

Conditional interests in shares
44 Chapter 2 of Part 7, as originally enacted, does...
45 (1) This paragraph relates to the operation of section 425...
46 (1) This paragraph relates to the operation of section 428...
47

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

View outstanding changes
Convertible shares

Chapter 3 of Part 7 does not apply in relation...

Post-acquisition benefits from shares

Chapter 4 of Part 7, both as originally enacted and...
(1) Chapter 4 of Part 7, as originally enacted,...
The removal or variation of a restriction applying to shares...
Despite the repeals made by this Act—
(1) This paragraph relates to the operation of section 448...

Securities disposed of for more than market value

Chapter 3D of Part 7 does not apply in relation...

Share options

(1) This paragraph relates to the operation of section 474...
(1) This paragraph relates to the operation of section 478...
(1) This paragraph relates to the operation of section 478...

Approved share incentive plans

(1) This paragraph applies where, immediately before 6th April 2003,...
(1) Any reference in any enactment, instrument or document—
Nothing in paragraph 91(4) of Schedule 2 to this Act...

Approved SAYE option schemes

(1) This paragraph applies where, immediately before 6th April 2003,...
(1) Any reference in the SAYE code to a share...

Approved CSOP schemes

(1) This paragraph applies where, immediately before 6th April 2003,...
(1) Any reference in the CSOP code to a share...
(1) This paragraph has effect where, immediately before 6th April...
(1) This paragraph applies to any right obtained by an...

Enterprise management incentives

(1) This paragraph applies where, immediately before 6th April 2003,...
(1) In section 535 (disqualifying events relating to employee), subsections...
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

79  (1) Section 536 (other disqualifying events) has effect in relation...
80  (1) Section 537 (alteration of share capital for purposes of...
81  In a case where the qualifying option was granted before...
82  (1) This paragraph relates to the operation of section 541(2)...
83  In Schedule 5 (enterprise management incentives), paragraph 41(6) (like other...

Employee benefit trusts

84  In relation to times before 6th April 2003, section 549(5)... Part 8 — APPROVED PROFIT SHARING SCHEMES

Trustees’ duty to provide information

85  Any obligation imposed in accordance with paragraph 34(b) of Schedule...

Share incentive plans

86  (1) Where the trustees of an approved share incentive plan...

Other share schemes: eligibility of individuals and material interests

87  (1) In applying any of the provisions specified in sub-paragraph... Part 9 — SOCIAL SECURITY INCOME

Disabled person’s and working families’ tax credits

88  (1) This paragraph applies if, on 6th April 2003, the...
Part 10 — PAYE

PAYE regulations

89  (1) In relation to any time before the commencement of...
Part 11 — CONSEQUENCES FOR CORPORATION TAX
90  (1) This paragraph applies where— (a) a company is charged...
91  (1) This paragraph applies in relation to corporation tax charged...
92  (1) The provisions of this Act mentioned in sub-paragraph (2)...

SCHEDULE 8 — Repeals and revocations
Part 1 — ACTS OF PARLIAMENT
Part 2 — SUBORDINATE LEGISLATION
Changes to legislation:
There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Pt. 2 applied by S.I. 2017/353 Sch. 1 para. 4(3)
- Pt. 3 Ch. 11 omitted by 2015 c. 11 s. 13(1)
- s. 119 heading words inserted by 2017 c. 10 Sch. 2 para. 20(3)
- s. 290A heading words inserted by 2015 c. 11 Sch. 1 para. 19(c)
- s. 290B heading words inserted by 2015 c. 11 Sch. 1 para. 20(c)
- s. 343 heading word inserted by S.I. 2015/886 art. 2(b)
- s. 346 heading words inserted by 2017 c. 32 s. 42(a)
- s. 365 heading words substituted by 2017 c. 10 s. 84(c)
- s. 403 heading words inserted by 2017 c. 32 s. 54(f)
- s. 409 heading words substituted by 2017 c. 32 s. 44(a)
- s. 410 heading words substituted by 2017 c. 32 s. 45(a)
- Pt. 7 Ch. 6 title word omitted by 2014 c. 26 Sch. 8 para. 2
- Pt. 7 Ch. 7 title word omitted by 2014 c. 26 Sch. 8 para. 98
- Pt. 7 Ch. 8 title word omitted by 2014 c. 26 Sch. 8 para. 159
- s. 431A heading words substituted by 2014 c. 26 Sch. 8 para. 47(2)
- s. 488 heading word omitted by 2014 c. 26 Sch. 8 para. 3(2)
- s. 489 heading words substituted by 2014 c. 26 Sch. 8 para. 4(2)
- s. 500 heading words substituted by 2014 c. 26 Sch. 8 para. 6(2)
- s. 516 heading word omitted by 2014 c. 26 Sch. 8 para. 99(2)
- s. 521 heading word omitted by 2014 c. 26 Sch. 8 para. 160(2)
- Pt. 9 excluded by 2004 c. 12, Sch. 36 para. 45A(1) (as inserted) by 2015 c. 11 Sch. 4 para. 19
- Pt. 9 power to amend conferred by 2014 c. 30 s. 4(3)
- s. 665 heading substituted by S.I. 2017/338 reg. 8(2)
- s. 665 cross-heading words inserted by S.I. 2017/338 reg. 7
- s. 670 cross-heading words inserted by S.I. 2017/338 reg. 12
- s. 6(3A) words substituted by 2014 c. 26 Sch. 9 para. 3
- s. 6(5) words substituted by S.I. 2018/282 art. 4(2)
- s. 7(5)(a) word substituted by 2017 c. 10 Sch. 1 para. 10
- s. 7(5)(b) word substituted by 2015 c. 11 Sch. 1 para. 2
- s. 10(4) words substituted by 2014 c. 26 Sch. 9 para. 4
- s. 17(4) word substituted by 2015 c. 11 Sch. 1 para. 3
- s. 19(2) words inserted by 2017 c. 10 Sch. 2 para. 50(2)
- s. 19(3) words inserted by 2017 c. 10 Sch. 2 para. 50(3)
- s. 30(4) word substituted by 2015 c. 11 Sch. 1 para. 4
- s. 38(1) word substituted by S.I. 2020/176 Sch. 1 para. 85(2)(b)
- s. 38(1) words substituted by S.I. 2020/176 Sch. 1 para. 85(2)(a)
- s. 44 substituted by 2014 c. 26 s. 16(2)
- s. 45(a) words omitted by 2014 c. 26 s. 16(3)(a)
- s. 45(b) words omitted by 2014 c. 26 s. 16(3)(b)
- s. 46(1)(a) words omitted by 2014 c. 26 s. 16(4)(a)
- s. 46(2) words substituted by 2014 c. 26 s. 16(4)(b)
- s. 47(1) omitted by 2014 c. 26 s. 16(6)
- s. 48(1) words inserted by 2017 c. 10 Sch. 1 para. 2(a)
- s. 52(2)(b) words substituted by 2017 c. 10 Sch. 1 para. 4
- s. 52(2)(c) words substituted by 2017 c. 10 Sch. 1 para. 4
- s. 58(6) omitted by 2016 c. 24 Sch. 1 para. 61(2)
- s. 61(1) words inserted by 2017 c. 10 Sch. 1 para. 5
- s. 61(4)(5) applied by S.I. 2000/727, reg 16 as inserted by S.I. 2017/373 reg. 2(13)
- s. 61(4) substituted for s. 61(4)(5) by S.I. 2019/1458 Sch. 3 para. 25(2)
– s. 61H(6) omitted by 2016 c. 24 Sch. 1 para. 61(2)
– s. 61(7) substituted by S.I. 2019/1458 Sch. 3 para. 25(3)
– s. 61H(1) words inserted by 2017 c. 10 Sch. 1 para. 8
– s. 63(1) word inserted by 2015 c. 11 Sch. 1 para. 5(2)(a)
– s. 63(1) words omitted by 2015 c. 11 Sch. 1 para. 5(2)(b)
– s. 63(2)-(4) omitted by 2015 c. 11 Sch. 1 para. 5(3)
– s. 65 omitted by 2015 c. 11 s. 12(2)
– s. 87(2)(b) words substituted by 2017 c. 32 s. 1(2)(a)
– s. 88(1) words inserted by 2017 c. 10 Sch. 2 para. 5(a)
– s. 88(2) words inserted by 2017 c. 10 Sch. 2 para. 5(b)
– s. 88(3) words inserted by 2017 c. 32 s. 1(3)
– s. 94(2)(b) words substituted by 2017 c. 32 s. 1(4)
– s. 95(1) words inserted by 2017 c. 10 Sch. 2 para. 51
– s. 95(1)(b) and word omitted by 2015 c. 11 s. 12(4)(a)
– s. 96 omitted by 2015 c. 11 s. 12(3)
– s. 98 words substituted by 2017 c. 10 Sch. 2 para. 8
– s. 99(1) words substituted by 2017 c. 10 Sch. 2 para. 9(2)
– s. 99(2) words substituted by 2017 c. 10 Sch. 2 para. 9(3)
– s. 100 words substituted by 2017 c. 10 Sch. 2 para. 10
– s. 100A(1) words substituted by 2017 c. 10 Sch. 2 para. 11
– s. 101 words substituted by 2017 c. 10 Sch. 2 para. 12
– s. 102(1) words substituted by 2017 c. 10 Sch. 2 para. 13(2)
– s. 102(2) omitted by 2017 c. 10 Sch. 2 para. 13(5)
– s. 103(3) word substituted by 2017 c. 10 Sch. 2 para. 14
– s. 105(1) words inserted by 2017 c. 10 Sch. 2 para. 16(2)
– s. 105(2)(b) words inserted by 2017 c. 32 s. 1(5)
– s. 106(1) words inserted by 2017 c. 10 Sch. 2 para. 17(2)
– s. 106(3)(a) words substituted by 2017 c. 32 s. 1(6)
– s. 109(1)(a) words substituted by 2017 c. 10 Sch. 2 para. 18(2)
– s. 109(2) words substituted by 2017 c. 10 Sch. 2 para. 18(3)
– s. 114(2)(a) words substituted by 2017 c. 10 Sch. 2 para. 19(a)
– s. 114(2)(b) words substituted by 2017 c. 10 Sch. 2 para. 19(b)
– s. 114(2)(c) words substituted by 2017 c. 10 Sch. 2 para. 19(c)
– s. 114(3) omitted by 2014 c. 26 s. 23(1)
– s. 117 substituted by 2016 c. 24 s. 7(5)
– s. 119(1) substituted by 2017 c. 10 Sch. 2 para. 20(2)
– s. 120(2) words inserted by 2016 c. 24 s. 7(6)(a)
– s. 123 applied (with modifications) by 1994 c. 22, s. 1GF(3)(4) (as inserted) by 2015 c. 33 s. 46(2)(c)
– s. 124 applied (with modifications) by 1994 c. 22, s. 1GF(3)(4) (as inserted) by 2015 c. 33 s. 46(2)(c)
– s. 125 applied (with modifications) by 1994 c. 22, s. 1GF(3)(4) (as inserted) by 2015 c. 33 s. 46(2)(c)
– s. 126(1) words inserted by 2017 c. 10 Sch. 2 para. 24
– s. 127-130 applied (with modifications) by 1994 c. 22, s. 1GF(3)(4) (as inserted) by 2015 c. 33 s. 46(2)(c)
– s. 131(1) words inserted by 2017 c. 10 Sch. 2 para. 25(2)
– s. 132(1) words inserted by 2017 c. 10 Sch. 2 para. 26
– s. 133(2) words substituted by 2014 c. 26 s. 24(2)(c)
– s. 133(2)(a) word inserted by 2014 c. 26 s. 24(2)(a)
– s. 133(2)(c) and word omitted by 2014 c. 26 s. 24(2)(b)
– s. 136(3) words substituted by 2018 c. 3 s. 48(9)(b)
– s. 137(3) words substituted by 2018 c. 3 s. 48(10)(b)
– s. 139(1)-(5) substituted for s. 139(1)-(6) by 2017 c. 32 s. 2(2)
– s. 139(2)(a) word substituted by 2015 c. 11 s. 7(3)(a)
– s. 139(2)(a) word substituted by 2015 c. 11 s. 8(3)(a)
– s. 139(2)(a) word substituted by 2016 c. 24 s. 8(3)(a)
– s. 139(2)(a) words substituted by 2014 c. 26 s. 24(3)s. 24(4)(a)
s. 149(1)(b) words inserted by 2017 c. 10 Sch. 2 para. 34
s. 150(1) sum substituted by S.I. 2014/2896 art. 2
s. 150(1) sum substituted by S.I. 2017/1176 art. 2
s. 150(1) sum substituted by S.I. 2020/199 art. 2
s. 150(1) word substituted by S.I. 2015/1979 art. 2
s. 150(1) word substituted by S.I. 2016/1174 art. 2
s. 150(1) word substituted by S.I. 2018/1176 art. 2
s. 151(2) words omitted by 2017 c. 32 s. 1(8)(a)
s. 151(2)(a) words inserted by 2017 c. 32 s. 1(8)(b)
s. 151(2)(b) words inserted by 2017 c. 32 s. 1(8)(c)
s. 152(2) words omitted by 2017 c. 32 s. 1(9)(a)
s. 152(2)(a) words inserted by 2017 c. 32 s. 1(9)(b)
s. 152(2)(b) words inserted by 2017 c. 32 s. 1(9)(c)
s. 152(2)(c) words substituted by 2017 c. 32 s. 1(9)(d)(ii)
s. 155(1)(b) sum substituted by S.I. 2014/2896 art. 3
s. 157(3) omitted by 2015 c. 11 Sch. 1 para. 8
s. 158(1) word substituted by 2015 c. 11 s. 10(4)
s. 158(1)(b) substituted by 2014 c. 26 s. 25(2)
s. 158(1)(b) words substituted by 2017 c. 32 s. 1(10)(a)
s. 158(2) words inserted by 2017 c. 32 s. 1(10)(b)
s. 158(3) words inserted by 2017 c. 32 s. 1(10)(c)
s. 160(1)(b) words inserted by 2017 c. 10 Sch. 2 para. 39(2)
s. 160(1)(c) words substituted by 2015 c. 11 s. 16(5)
s. 161(b) sum substituted by S.I. 2014/2896 art. 4
s. 161(b) sum substituted by S.I. 2017/1176 art. 4
s. 161(b) sum substituted by S.I. 2020/199 art. 4
s. 161(b) word substituted by S.I. 2015/1979 art. 4
s. 161(b) word substituted by S.I. 2016/1174 art. 4
s. 161(b) word substituted by S.I. 2018/1176 art. 4
s. 162(2) words omitted by 2017 c. 32 s. 1(11)(a)
s. 162(2)(a) words inserted by 2017 c. 32 s. 1(11)(b)
s. 162(2)(b) words inserted by 2017 c. 32 s. 1(11)(c)
s. 163(3) words omitted by 2017 c. 32 s. 1(12)(a)
s. 163(3)(a) words inserted by 2017 c. 32 s. 1(12)(b)
s. 163(3)(b) words inserted by 2017 c. 32 s. 1(12)(c)
s. 169(2)(b) substituted by 2015 c. 11 Sch. 1 para. 9(2)
s. 169(3)(4) omitted by 2015 c. 11 Sch. 1 para. 9(3)
s. 169A(2)(b) substituted by 2015 c. 11 Sch. 1 para. 10(2)
s. 169A(3)(4) omitted by 2015 c. 11 Sch. 1 para. 10(3)
s. 170(1)(d) word omitted by 2017 c. 10 Sch. 2 para. 41(b)
s. 170(1A) substituted by 2015 c. 11 s. 10(6)
s. 170(3) omitted by 2017 c. 32 s. 2(5)
s. 170(4) words substituted by 2014 c. 26 s. 24(15)
s. 171(1) words substituted by 2018 c. 3 s. 48(11)(a)
s. 171(1) words substituted by 2018 c. 3 s. 48(11)(b)
s. 180(1) words substituted by 2017 c. 10 Sch. 2 para. 45
s. 180(1)(a)(b) word substituted by 2014 c. 26 s. 22(1)
s. 180(2)(3) word substituted by 2014 c. 26 s. 22(1)
s. 184(1) words substituted by 2017 c. 10 Sch. 2 para. 46
s. 184(3) words substituted by 2015 c. 11 Sch. 1 para. 11
s. 188(2) words substituted by 2015 c. 11 Sch. 1 para. 12(2)
s. 188(3)(a) words substituted by 2015 c. 11 Sch. 1 para. 12(3)
s. 203(2) words substituted by 2017 c. 32 s. 1(13)
s. 205 modified by 2019 c. 1 s. 9(6)-(8)
s. 205(1)(a) substituted by 2017 c. 10 s. 8(2)(a)
s. 205(2) words substituted by 2017 c. 10 s. 8(2)(c)
s. 222(1)(a) word inserted by 2014 c. 26 s. 21(2)(a)
s. 222(1)(c) words substituted by 2014 c. 26 s. 19(1)
s. 222(3) words inserted by 2014 c. 26 s. 21(2)(b)

s. 222(4)(c) word omitted by 2014 c. 26 Sch. 8 para. 45

s. 222(4)(e) word omitted by 2014 c. 26 Sch. 8 para. 130

s. 227(4)(g) word omitted by 2014 c. 26 Sch. 8 para. 191

s. 228(2)(d) words inserted by 2015 c. 11 s. 14(3)

s. 228(2)(d) words substituted by 2015 c. 11 Sch. 1 para. 13

s. 229(2) words substituted by 2015 c. 33 s. 29(2)

s. 236(2)(b) words substituted by 2017 c. 10 Sch. 2 para. 52(1)(a)

s. 236(2)(b)(i) words inserted by 2017 c. 10 Sch. 2 para. 52(1)(b)

s. 236(2)(b)(ii) words inserted by 2017 c. 10 Sch. 2 para. 52(1)(c)

s. 236(2)(b)(iii) words inserted by 2017 c. 10 Sch. 2 para. 52(1)(d)

s. 236(2)(c) words substituted by 2017 c. 10 Sch. 2 para. 52(2)

s. 239(3) words inserted by 2017 c. 10 Sch. 2 para. 53(2)(a)

s. 239(3) words inserted by 2017 c. 10 Sch. 2 para. 53(2)(b)

s. 239(3) words substituted by 2019 c. 1 s. 7(6)(a)

s. 239(3) words inserted by 2019 c. 1 s. 7(6)(b)

s. 239(6) words substituted by 2017 c. 10 Sch. 2 para. 53(3)

s. 239(8) words substituted by 2015 c. 11 Sch. 1 para. 14(2)

s. 239(9) omitted by 2015 c. 11 Sch. 1 para. 14(3)

s. 248A(1)(a) words substituted by 2019 c. 1 s. 9(2)(a)

s. 248A(1)(b) words omitted by 2019 c. 1 s. 9(2)(b)

s. 248A(8) words substituted by 2019 c. 1 s. 9(3)(a)

s. 248A(8)(a) words substituted by 2019 c. 1 s. 9(3)(b)

s. 248A(8)(b) and word omitted by 2019 c. 1 s. 9(3)(c)

s. 266(1)(d) word omitted by 2014 c. 26 s. 12(3)

s. 266(5) words substituted by 2015 c. 11 Sch. 1 para. 15

s. 267(1)(b) words substituted by 2015 c. 11 Sch. 1 para. 16

s. 269(4)(b) words substituted by 2015 c. 11 Sch. 1 para. 17

s. 270A(1) word inserted by 2014 c. 28 s. 63(2)(a)

s. 270A(1) words inserted by 2014 c. 28 s. 63(2)(b)

s. 270A(5)(a) word inserted by 2014 c. 28 s. 63(3)

s. 290(2) words substituted by 2015 c. 11 Sch. 1 para. 18

s. 290A(1) word substituted by 2015 c. 11 Sch. 1 para. 19(a)

s. 290A(3) words omitted by 2015 c. 11 Sch. 1 para. 19(b)

s. 290B(1) word substituted by 2015 c. 11 Sch. 1 para. 20(a)

s. 290B(3) words substituted by 2015 c. 11 Sch. 1 para. 20(b)

s. 307(2) words substituted by 2019 c. 1 s. 11(1)

s. 318A(1) word inserted by 2014 c. 28 s. 64(2)(a)

s. 318A(1) words inserted by 2014 c. 28 s. 64(2)(b)

s. 318A(1)(b) words substituted by 2017 c. 10 Sch. 2 para. 55

s. 318A(5)(a) word inserted by 2014 c. 28 s. 64(3)

s. 318B(1) words substituted by 2014 c. 28 s. 64(5)

s. 318B(3)(b) substituted by S.I. 2015/346 reg. 2(2)(a)

s. 318B(3)(c) words substituted by S.I. 2015/346 reg. 2(2)(b)

s. 318C(2)(f) substituted by S.I. 2019/902 reg. 2(2)

s. 318C(3)(e) substituted by S.I. 2018/308 Regulations

s. 318C(6) words substituted by S.I. 2019/902 reg. 2(3)

s. 318D(2) words inserted by S.R. 2016/236 reg. 12(2) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)

s. 343(2) words inserted by 2017 c. 16 Sch. 5 para. 29

s. 343(2) words inserted by S.I. 2014/859 art. 2(a)

s. 343(2) words inserted by S.I. 2014/859 art. 2(b)

s. 343(2) words substituted by S.I. 2015/886 art. 2(a)

s. 346(1) words inserted by 2017 c. 32 s. 4(2)(b)

s. 346(1) words inserted by 2017 c. 32 s. 4(2)(c)

s. 346(2) words substituted by 2017 c. 32 s. 4(2)(d)

s. 346(2A) words substituted by 2017 c. 32 s. 4(2)(e)
<table>
<thead>
<tr>
<th>Section</th>
<th>Amendment Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>s. 349(2)(d)</td>
<td>words inserted by 2017 c. 32 s. 4(3)(b)</td>
</tr>
<tr>
<td>s. 355(2)</td>
<td>words inserted by 2017 c. 32 Sch. 8 para. 10(2)</td>
</tr>
<tr>
<td>s. 362(1)(a)</td>
<td>words substituted by 2017 c. 10 Sch. 2 para. 54</td>
</tr>
<tr>
<td>s. 363(1)(a)</td>
<td>words substituted by 2017 c. 10 Sch. 2 para. 56</td>
</tr>
<tr>
<td>s. 365(1)(a)</td>
<td>word omitted by 2017 c. 10 s. 8(4)(a)(i)</td>
</tr>
<tr>
<td>s. 365(3)</td>
<td>words substituted by 2017 c. 10 s. 8(4)(b)</td>
</tr>
<tr>
<td>s. 393B(2)(a)</td>
<td>words inserted by 2015 c. 11 Sch. 4 para. 18</td>
</tr>
<tr>
<td>s. 393B(2)(a)</td>
<td>words inserted by 2017 c. 10 Sch. 3 para. 13(1)</td>
</tr>
<tr>
<td>s. 403(1)</td>
<td>word substituted by 2017 c. 32 s. 5(4)(a)</td>
</tr>
<tr>
<td>s. 403(3)</td>
<td>words inserted by 2017 c. 32 s. 5(4)(b)</td>
</tr>
<tr>
<td>s. 403(4)</td>
<td>words substituted by 2017 c. 32 s. 5(4)(c)</td>
</tr>
<tr>
<td>s. 403(5)(a)</td>
<td>word substituted by 2017 c. 32 s. 5(4)(d)</td>
</tr>
<tr>
<td>s. 403(6)</td>
<td>words inserted by 2017 c. 32 s. 5(4)(e)</td>
</tr>
<tr>
<td>s. 404(3)(b)</td>
<td>words substituted by 2017 c. 32 s. 5(5)(a)</td>
</tr>
<tr>
<td>s. 409(3)</td>
<td>words inserted by 2017 c. 32 s. 4(4)(b)</td>
</tr>
<tr>
<td>s. 410(3)</td>
<td>words inserted by 2017 c. 32 s. 4(5)(b)</td>
</tr>
<tr>
<td>s. 414(1)(b)</td>
<td>substituted by 2018 c. 3 s. 3(1)(b)</td>
</tr>
<tr>
<td>s. 414(2)</td>
<td>words substituted by 2017 c. 32 s. 5(8)</td>
</tr>
<tr>
<td>s. 417(2)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 46</td>
</tr>
<tr>
<td>s. 417(2)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 131</td>
</tr>
<tr>
<td>s. 417(2)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 192</td>
</tr>
<tr>
<td>s. 418(1)</td>
<td>words omitted by 2016 c. 24 s. 17(1)</td>
</tr>
<tr>
<td>s. 421D(3)</td>
<td>words inserted by 2014 c. 26 Sch. 9 para. 35(2)</td>
</tr>
<tr>
<td>s. 421D(4)</td>
<td>words inserted by 2014 c. 26 Sch. 9 para. 35(3)</td>
</tr>
<tr>
<td>s. 421E</td>
<td>omitted by 2014 c. 26 Sch. 9 para. 8</td>
</tr>
<tr>
<td>s. 421I(3)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 227(2)</td>
</tr>
<tr>
<td>s. 421I(7)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 227(2)</td>
</tr>
<tr>
<td>s. 421I(8)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 227(2)</td>
</tr>
<tr>
<td>s. 421I(10)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 227(3)</td>
</tr>
<tr>
<td>s. 421J(11)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 227(2)</td>
</tr>
<tr>
<td>s. 421J(12)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 227(2)</td>
</tr>
<tr>
<td>s. 421K(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 229</td>
</tr>
<tr>
<td>s. 421L(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 230</td>
</tr>
<tr>
<td>s. 430(4)</td>
<td>inserted by 2014 c. 26 Sch. 9 para. 11</td>
</tr>
<tr>
<td>s. 431A(2)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 47(3)</td>
</tr>
<tr>
<td>s. 431A(2)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 132</td>
</tr>
<tr>
<td>s. 431A(2)(c)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 193</td>
</tr>
<tr>
<td>s. 446U(1)(a)</td>
<td>word omitted by 2014 c. 26 Sch. 9 para. 37(2)</td>
</tr>
<tr>
<td>s. 446U(1)(b)</td>
<td>substituted by 2014 c. 26 Sch. 9 para. 37(2)</td>
</tr>
<tr>
<td>s. 446U(4)(a)</td>
<td>word omitted by 2014 c. 26 Sch. 9 para. 37(4)</td>
</tr>
<tr>
<td>s. 473(4)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 133</td>
</tr>
<tr>
<td>s. 473(4)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 194</td>
</tr>
<tr>
<td>s. 474</td>
<td>omitted by 2014 c. 26 Sch. 9 para. 14</td>
</tr>
<tr>
<td>s. 475(2)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 195</td>
</tr>
<tr>
<td>s. 476(6)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 134</td>
</tr>
<tr>
<td>s. 476(6)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 196</td>
</tr>
<tr>
<td>s. 480(4)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 197</td>
</tr>
<tr>
<td>s. 488(1)(a)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 3(3)(a)</td>
</tr>
<tr>
<td>s. 488(1)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 3(3)(b)</td>
</tr>
<tr>
<td>s. 488(2)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 3(4)</td>
</tr>
<tr>
<td>s. 488(4)</td>
<td>words inserted by 2014 c. 26 Sch. 8 para. 3(5)(b)</td>
</tr>
<tr>
<td>s. 488(4)</td>
<td>words omitted by 2014 c. 26 Sch. 8 para. 3(5)(a)</td>
</tr>
<tr>
<td>s. 489(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 4(3)</td>
</tr>
<tr>
<td>s. 500(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 6(3)</td>
</tr>
<tr>
<td>s. 503(2)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 7</td>
</tr>
<tr>
<td>s. 506(2)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 8(2)</td>
</tr>
<tr>
<td>s. 509(1)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 9</td>
</tr>
<tr>
<td>s. 510(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 10</td>
</tr>
<tr>
<td>Section</td>
<td>Amendment</td>
</tr>
<tr>
<td>---------</td>
<td>-----------</td>
</tr>
<tr>
<td>s. 511(1)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 11</td>
</tr>
<tr>
<td>s. 515(2)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 12</td>
</tr>
<tr>
<td>s. 515(2)(d)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 12</td>
</tr>
<tr>
<td>s. 516(1)(a) and word omitted</td>
<td>by 2014 c. 26 Sch. 8 para. 99(3)(a)</td>
</tr>
<tr>
<td>s. 516(1)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 99(3)(b)</td>
</tr>
<tr>
<td>s. 516(2)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 99(4)</td>
</tr>
<tr>
<td>s. 516(3)(c)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 99(5)</td>
</tr>
<tr>
<td>s. 516(4)</td>
<td>words inserted by 2014 c. 26 Sch. 8 para. 99(6)(b)</td>
</tr>
<tr>
<td>s. 516(4)</td>
<td>words omitted by 2014 c. 26 Sch. 8 para. 99(6)(a)</td>
</tr>
<tr>
<td>s. 517(1)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 100</td>
</tr>
<tr>
<td>s. 519(1)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 101(2)</td>
</tr>
<tr>
<td>s. 519(5)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 101(5)(a)</td>
</tr>
<tr>
<td>s. 519(5)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 101(5)(b)</td>
</tr>
<tr>
<td>s. 519(5)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 101(5)(c)</td>
</tr>
<tr>
<td>s. 521(1)(a)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 160(3)(a)</td>
</tr>
<tr>
<td>s. 521(1)(b)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 160(3)(b)</td>
</tr>
<tr>
<td>s. 521(2)</td>
<td>omitted by 2014 c. 26 Sch. 8 para. 160(4)</td>
</tr>
<tr>
<td>s. 521(3)(c)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 160(5)</td>
</tr>
<tr>
<td>s. 521(4)</td>
<td>words inserted by 2014 c. 26 Sch. 8 para. 160(6)(b)</td>
</tr>
<tr>
<td>s. 521(4)</td>
<td>words omitted by 2014 c. 26 Sch. 8 para. 160(6)(a)</td>
</tr>
<tr>
<td>s. 522(1)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 161</td>
</tr>
<tr>
<td>s. 524(1)(a)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 162(2)</td>
</tr>
<tr>
<td>s. 527(3)</td>
<td>word inserted by 2016 c. 24 Sch. 3 para. 9(3)(a)</td>
</tr>
<tr>
<td>s. 527(3)(c) and word omitted</td>
<td>by 2016 c. 24 Sch. 3 para. 9(3)(b)</td>
</tr>
<tr>
<td>s. 539(4)</td>
<td>words substituted by 2014 c. 26 Sch. 8 para. 198</td>
</tr>
<tr>
<td>s. 540(1)</td>
<td>words omitted by 2014 c. 26 Sch. 9 para. 16(2)</td>
</tr>
<tr>
<td>s. 540(2)</td>
<td>omitted by 2014 c. 26 Sch. 9 para. 16(3)</td>
</tr>
<tr>
<td>s. 549(2)(a)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 48</td>
</tr>
<tr>
<td>s. 549(2)(b)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 135</td>
</tr>
<tr>
<td>s. 549(2)(c)</td>
<td>word omitted by 2014 c. 26 Sch. 8 para. 199</td>
</tr>
<tr>
<td>s. 558(1)</td>
<td>words inserted by 2017 c. 32 s. 4(6)(a)</td>
</tr>
<tr>
<td>s. 558(1)</td>
<td>words inserted by 2017 c. 32 s. 4(6)(b)</td>
</tr>
<tr>
<td>s. 558(2)</td>
<td>words substituted by 2017 c. 32 s. 4(6)(c)</td>
</tr>
<tr>
<td>s. 560(2)(d)</td>
<td>words inserted by 2017 c. 32 s. 4(7)(b)</td>
</tr>
<tr>
<td>s. 575(1)</td>
<td>word omitted by 2017 c. 10 Sch. 3 para. 2(4)(a)(i)</td>
</tr>
<tr>
<td>s. 575(2)</td>
<td>omitted by 2017 c. 10 Sch. 3 para. 2(1)</td>
</tr>
<tr>
<td>s. 575(3)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(4)(a)(iii)</td>
</tr>
<tr>
<td>s. 575(3)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(4)(a)(iv)</td>
</tr>
<tr>
<td>s. 577</td>
<td>word inserted by 2014 c. 19 Sch. 12 para. 74(a)</td>
</tr>
<tr>
<td>s. 577</td>
<td>words inserted by 2014 c. 19 Sch. 12 para. 74(b)</td>
</tr>
<tr>
<td>s. 577(2)</td>
<td>words inserted by 2014 c. 19 Sch. 12 para. 45</td>
</tr>
<tr>
<td>s. 579A(1)</td>
<td>words inserted by 2014 c. 30 Sch. 2 para. 25(4)</td>
</tr>
<tr>
<td>s. 579D</td>
<td>words inserted by 2014 c. 30 Sch. 2 para. 25(6)(a)</td>
</tr>
<tr>
<td>s. 579D</td>
<td>words inserted by 2014 c. 30 Sch. 2 para. 25(6)(b)</td>
</tr>
<tr>
<td>s. 613(2)</td>
<td>word substituted by 2017 c. 10 Sch. 3 para. 2(4)(b)(i)</td>
</tr>
<tr>
<td>s. 613(3)</td>
<td>omitted by 2017 c. 10 Sch. 3 para. 2(2)</td>
</tr>
<tr>
<td>s. 613(4)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(4)(b)(ii)</td>
</tr>
<tr>
<td>s. 613(5)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(5)</td>
</tr>
<tr>
<td>s. 620</td>
<td>words substituted by 2016 c. 18 s. 8(1)</td>
</tr>
<tr>
<td>s. 635(2)</td>
<td>word substituted by 2017 c. 10 Sch. 3 para. 2(4)(c)(i)</td>
</tr>
<tr>
<td>s. 635(3)</td>
<td>omitted by 2017 c. 10 Sch. 3 para. 2(3)</td>
</tr>
<tr>
<td>s. 635(4)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(4)(c)(ii)</td>
</tr>
<tr>
<td>s. 635(4)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(4)(c)(iii)</td>
</tr>
<tr>
<td>s. 635(5)</td>
<td>words substituted by 2017 c. 10 Sch. 3 para. 2(5)</td>
</tr>
<tr>
<td>s. 636A</td>
<td>heading words substituted by 2016 c. 24 Sch. 5 para. 2(2)</td>
</tr>
<tr>
<td>s. 636A(1)</td>
<td>word inserted by 2014 c. 30 Sch. 2 para. 19(3)(a)(i)</td>
</tr>
<tr>
<td>s. 636A(1)(c)</td>
<td>word inserted by 2015 c. 33 s. 22(3)(a)</td>
</tr>
<tr>
<td>s. 636A(1)(d) and word omitted</td>
<td>by 2015 c. 33 s. 22(3)(b)</td>
</tr>
</tbody>
</table>
s. 688(2)(a) and word substituted by 2014 c. 26 s. 16(9)(a)
- s. 688(3) words inserted by 2014 c. 26 s. 17(4)(a)
- s. 688(3) words inserted by 2014 c. 26 s. 17(4)(b)
- s. 688(3) words substituted by 2014 c. 26 s. 16(10)
- s. 688A(5) words inserted by 2016 c. 24 s. 14(2)
- s. 689(2) words substituted by 2014 c. 26 s. 20(3)
- s. 689(4) words inserted by 2018 c. 3 Sch. 1 para. 12(2)
- s. 690(10) words inserted by 2014 c. 26 s. 21(6)(a)
- s. 690(10) words inserted by 2014 c. 26 s. 21(6)(b)
- s. 693(1) words substituted by 2017 c. 10 Sch. 2 para. 57
- s. 694(1) words inserted by 2017 c. 10 Sch. 2 para. 58
- s. 697(4)(a) words omitted by 2014 c. 26 Sch. 8 para. 137(a)
- s. 697(4)(b) words substituted by 2014 c. 26 Sch. 8 para. 137(c)
- s. 700A(3) word substituted by 2014 c. 26 Sch. 9 para. 21
- s. 701(2)(c)(i) words omitted by 2014 c. 26 Sch. 8 para. 138(a)
- s. 702(5B) word substituted by 2009 c. 10 s. 126(5)(b) (This effect was superseded by CTA 2009 (c. 4), Sch. 1 para. 555)
- s. 703(a) words substituted by 2017 c. 32 s. 6(1)
- s. 704(1)(a) words substituted by 2017 c. 32 s. 6(1)
- s. 710(2)(a) words inserted by 2014 c. 26 s. 21(7)(a)(i)
- s. 710(2)(a) words substituted by 2014 c. 26 s. 21(7)(a)(ii)
- s. 710(2)(b) words inserted by 2014 c. 26 s. 21(7)(b)
- s. 717(4) words inserted by 2014 c. 26 Sch. 3 para. 6
- s. 717(4) words inserted by 2014 c. 26 Sch. 37 para. 6
- s. 717(4) words inserted by 2014 c. 28 s. 63(5)
- s. 717(4) words inserted by 2014 c. 28 s. 64(6)
- s. 717(4) words inserted by 2016 c. 24 s. 13(4)
- s. 717(4) words inserted by 2017 c. 32 s. 5(9)
- Sch. 1 Pt. 2 word substituted by 2017 c. 10 Sch. 2 para. 61
- Sch. 1 Pt. 2 words inserted by 2014 c. 26 Sch. 37 para. 7
- Sch. 1 Pt. 1 words inserted by 2015 c. 11 s. 16(3)
- Sch. 1 Pt. 2 words inserted by 2015 c. 11 Sch. 1 para. 21(3)
- Sch. 1 Pt. 2 words inserted by 2017 c. 10 Sch. 2 para. 60
- Sch. 1 Pt. 1 words inserted by 2019 c. 1 s. 12(8)
- Sch. 1 Pt. 1 words inserted by S.I. 2017/338 reg. 16
- Sch. 1 Pt. 2 words omitted by 2015 c. 11 Sch. 1 para. 21(2)
- Sch. 1 Pt. 2 words omitted by 2016 c. 24 Sch. 1 para. 61(3)
- Sch. 1 words substituted by 2015 c. 33 s. 29(6)
- Sch. 2 para. 28(5) amendment to earlier affecting provision 2014 c. 14, Sch. 4 para. 82(3) by 2014 c. 26 Sch. 39 para. 8
- Sch. 2 para. 92(2) applied by 2005 c. 5, s. 394(3C) (as inserted) by 2014 c. 26 Sch. 8 para. 57(3)
- Sch. 2 para. 92(2) applied by 2005 c. 5, s. 407(3C) (as inserted) by 2014 c. 26 Sch. 8 para. 63(3)
- Sch. 2 para. 7(2) omitted by 2014 c. 26 Sch. 8 para. 19(4)
- Sch. 2 para. 89(2)(a) omitted by 2014 c. 26 Sch. 8 para. 29
- Sch. 2 para. 28(5) substituted by 2014 c. 14 Sch. 4 para. 82(3)
- Sch. 2 para. 1(4) substituted by 2014 c. 26 Sch. 8 para. 16(3)
- Sch. 2 para. 93(1) substituted by 2014 c. 26 Sch. 8 para. 31(2)
- Sch. 2 para. 93(2)(a)(i) substituted by 2014 c. 26 Sch. 8 para. 31(3)(a)
- Sch. 2 Pt. 10 substituted by 2014 c. 26 Sch. 8 para. 28
- Sch. 2 para. 27(1)(b) word omitted by 2014 c. 26 Sch. 37 para. 19(2)
- Sch. 2 title word omitted by 2014 c. 26 Sch. 8 para. 14
- Sch. 2 para. 7(1) word substituted by 2014 c. 26 Sch. 8 para. 19(2)(b)
- Sch. 2 para. 35(1) word substituted by 2014 c. 26 s. 49(2)
- Sch. 2 para. 46(1) word substituted by 2014 c. 26 s. 49(3)
- Sch. 2 para. 7(1) words inserted by 2014 c. 26 Sch. 8 para. 19(2)(a)
- Sch. 2 para. 93(2)(a)(ii) words inserted by 2014 c. 26 Sch. 8 para. 31(3)(b)
| Sch. 2 para. 100 words inserted by 2014 c. 26 Sch. 8 para. 32(b) |
| Sch. 2 para. 32(2)(e) words omitted by 2013 c. 29 Sch. 2 para. 3 |
| Sch. 2 para. 100 words omitted by 2014 c. 26 Sch. 8 para. 32(a) |
| Sch. 2 para. 28(4) words substituted by 2014 c. 14 Sch. 4 para. 82(2) |
| Sch. 2 para. 18(1) words substituted by 2014 c. 26 Sch. 8 para. 20 |
| Sch. 2 para. 18A(1) words substituted by 2014 c. 26 Sch. 8 para. 21 |
| Sch. 2 para. 37(3)(b) words substituted by 2014 c. 26 Sch. 8 para. 22 |
| Sch. 2 para. 56(1) words substituted by 2014 c. 26 Sch. 8 para. 25(2) |
| Sch. 2 para. 56(2) words substituted by 2014 c. 26 Sch. 8 para. 25(3) |
| Sch. 2 para. 71A words substituted by 2014 c. 26 Sch. 8 para. 27 |
| Sch. 2 para. 90(2) words substituted by 2014 c. 26 Sch. 8 para. 30 |
| Sch. 2 para. 1 cross-heading words substituted by 2014 c. 26 Sch. 8 para. 15 |
| Sch. 2 para. 6 cross-heading words omitted by 2014 c. 26 Sch. 8 para. 17 |
| Sch. 2 para. 56 cross-heading words substituted by 2014 c. 26 Sch. 8 para. 24 |
| Sch. 3 para. 28(4) omitted by 2014 c. 26 Sch. 8 para. 111(3) |
| Sch. 3 para. 34(5)(a) and word omitted by 2014 c. 26 Sch. 8 para. 113(a) |
| Sch. 3 para. 28(2) omitted by 2016 c. 24 Sch. 3 para. 6(3) |
| Sch. 3 para. 1(4) substituted by 2014 c. 26 Sch. 8 para. 105(3) |
| Sch. 3 para. 5 substituted by 2014 c. 26 Sch. 8 para. 108 |
| Sch. 3 para. 45(1) substituted by 2014 c. 26 Sch. 8 para. 118(2) |
| Sch. 3 para. 45(2)(a)(i) substituted by 2014 c. 26 Sch. 8 para. 118(3)(a) |
| Sch. 3 Pt. 8 substituted by 2014 c. 26 Sch. 8 para. 117 |
| Sch. 3 para. 19(1)(b) word omitted by 2014 c. 26 Sch. 37 para. 20(2) |
| Sch. 3 para. 38(2)(b) word omitted by 2014 c. 26 Sch. 8 para. 115(2) |
| Sch. 3 para. 38(3)(b) word omitted by 2014 c. 26 Sch. 8 para. 115(3) |
| Sch. 3 title word omitted by 2014 c. 26 Sch. 8 para. 103 |
| Sch. 3 para. 32 words inserted by 2014 c. 26 Sch. 8 para. 112 |
| Sch. 3 para. 34(5)(b) words inserted by 2014 c. 26 Sch. 8 para. 113(b) |
| Sch. 3 para. 37(1) words inserted by 2014 c. 26 Sch. 8 para. 114(2) |
| Sch. 3 para. 45(2)(a)(ii) words inserted by 2014 c. 26 Sch. 8 para. 118(3)(b) |
| Sch. 3 para. 49 words inserted by 2014 c. 26 Sch. 8 para. 120(b) |
| Sch. 3 para. 49 words omitted by 2014 c. 26 Sch. 8 para. 120(a) |
| Sch. 3 Pt. 2 title words omitted by 2014 c. 26 Sch. 8 para. 106 |
| Sch. 3 para. 25(3)(a) words substituted by 2014 c. 26 Sch. 8 para. 110 |
| Sch. 3 para. 37(4)(b) words substituted by 2014 c. 26 Sch. 8 para. 114(3) |
| Sch. 3 para. 39(4)(c) words substituted by 2014 c. 26 Sch. 8 para. 116(2)(a) |
| Sch. 3 para. 39(4)(d) words substituted by 2014 c. 26 Sch. 8 para. 116(2)(b) |
| Sch. 3 para. 28(1) words substituted by 2016 c. 24 Sch. 3 para. 6(2)(b) |
| Sch. 3 para. 28(1)(b) words substituted by 2016 c. 24 Sch. 3 para. 6(2)(a) |
| Sch. 3 para. 1 cross-heading words substituted by 2014 c. 26 Sch. 8 para. 104 |
| Sch. 3 para. 4 cross-heading words omitted by 2014 c. 26 Sch. 8 para. 107 |
| Sch. 4 para. 22(1)(a) and word omitted by 2014 c. 26 Sch. 8 para. 174(2)(a) |
| Sch. 4 para. 22(4) omitted by 2014 c. 26 Sch. 8 para. 174(4) |
| Sch. 4 para. 22(2) omitted by 2016 c. 24 Sch. 3 para. 7(3) |
| Sch. 4 para. 1(4) substituted by 2014 c. 26 Sch. 8 para. 166(3) |
| Sch. 4 para. 5 substituted by 2014 c. 26 Sch. 8 para. 169 |
| Sch. 4 para. 33(1) substituted by 2014 c. 26 Sch. 8 para. 180(2) |
| Sch. 4 para. 33(2)(a)(ii) substituted by 2014 c. 26 Sch. 8 para. 180(3)(a) |
| Sch. 4 Pt. 7 substituted by 2014 c. 26 Sch. 8 para. 179 |
| Sch. 4 para. 17(1) word omitted by 2014 c. 26 Sch. 37 para. 21(1) |
| Sch. 4 para. 26(3) word omitted by 2014 c. 26 Sch. 8 para. 177(3) |
| Sch. 4 title word omitted by 2014 c. 26 Sch. 8 para. 164 |
| Sch. 4 para. 21(1) words inserted by 2014 c. 26 Sch. 8 para. 172 |
| Sch. 4 para. 33(2)(a)(ii) words inserted by 2014 c. 26 Sch. 8 para. 180(3)(b) |
| Sch. 4 para. 37 words inserted by 2014 c. 26 Sch. 8 para. 182(b) |
| Sch. 4 para. 37 words omitted by 2014 c. 26 Sch. 8 para. 182(a) |
| Sch. 4 Pt. 2 title words omitted by 2014 c. 26 Sch. 8 para. 167 |
| Sch. 4 para. 6(1)(b) words substituted by 2014 c. 26 Sch. 8 para. 170 |
Sch. 4 para. 11(5)(a) words substituted by 2014 c. 26 Sch. 8 para. 50
Sch. 4 para. 22(1)(b) words substituted by 2014 c. 26 Sch. 8 para. 174(2)(b)
Sch. 4 para. 27(4)(c) words substituted by 2014 c. 26 Sch. 8 para. 178(2)(a)
Sch. 4 para. 27(4)(d) words substituted by 2014 c. 26 Sch. 8 para. 178(2)(b)
Sch. 4 para. 22(1)(b) words substituted by 2016 c. 24 Sch. 3 para. 7(2)(a)
Sch. 4 para. 22(1)(b) words substituted by 2016 c. 24 Sch. 3 para. 7(2)(b)
Sch. 4 para. 1 cross-heading words substituted by 2014 c. 26 Sch. 8 para. 165
Sch. 4 para. 4 cross-heading words omitted by 2014 c. 26 Sch. 8 para. 168
Sch. 5 para. 44(2)(b) and word omitted by 2014 c. 26 Sch. 8 para. 217(2)
Sch. 5 para. 53(1) word inserted by 2014 c. 26 Sch. 8 para. 219(2)(a)
Sch. 5 para. 44(5) word omitted by 2014 c. 26 Sch. 8 para. 217(4)(a)
Sch. 5 para. 12A(4)(b)(i) words substituted by 2014 c. 6 Sch. 7 para. 63(2)
Sch. 5 para. 26(3) words inserted by 2014 c. 6 Sch. 7 para. 63(3)
Sch. 5 para. 26(3) words inserted by 2018 c. 24 Sch. para. 48(3)
Sch. 5 para. 5(5) words substituted by 2014 c. 26 Sch. 8 para. 203
Sch. 5 para. 30(7)(a) words substituted by 2014 c. 26 Sch. 8 para. 51
Sch. 5 para. 44(4) words substituted by 2014 c. 26 Sch. 8 para. 217(3)
Sch. 5 para. 12A(4)(b)(i) words substituted by 2014 c. 6 Sch. 7 para. 63(2)
Sch. 6 para. 237 omitted by 2012 c. 11 Sch. 2 para. 2
Sch. 6 para. 119 repealed by 2012 c. 14 Sch. 39 para. 28(1)
Sch. 6 para. 179 repealed by 2012 c. 14 Sch. 39 para. 28(1)
Sch. 6 para. 153 repealed by S.I. 2016/1034 Sch. 2 Pt. 1
Sch. 6 para. 226(2) words repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
Sch. 6 para. 200 repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
Sch. 6 para. 233-235 repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
Sch. 6 para. 187 repealed by 2007 c. 5 Sch. 8
Sch. 6 para. 179 repealed by 2009 c. 24 Sch. 7 Pt. 1
Sch. 6 para. 36 repealed by 2012 c. 14 Sch. 39 para. 28(1)
Sch. 6 para. 119 repealed by 2012 c. 14 Sch. 39 para. 28(1)
Sch. 6 para. 179 repealed by 2012 c. 14 Sch. 39 para. 28(1)
Sch. 6 para. 153 repealed by S.I. 2016/1034 Sch. 2 Pt. 1
Sch. 6 para. 226(2) words repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
Sch. 6 para. 16 omitted by 2015 c. 11 s. 12(4)(b)
Sch. 7 para. 16 omitted by 2015 c. 11 s. 12(4)(b)
Sch. 7 para. 17(4) omitted by 2015 c. 11 Sch. 1 para. 22(2)(b)
Sch. 7 para. 20 omitted by 2015 c. 11 s. 12(4)(b)
Sch. 7 para. 17(2) words substituted by 2015 c. 11 Sch. 1 para. 22(2)(a)
Sch. 7 para. 27(3)(a) words substituted by 2015 c. 11 Sch. 1 para. 22(3)(a)
Sch. 7 para. 27(3)(b) words substituted by 2015 c. 11 Sch. 1 para. 22(3)(b)
Sch. 7 para. 15 and cross-heading omitted by 2015 c. 11 s. 12(4)(b)
Sch. 7 para. 19 and cross-heading omitted by 2015 c. 11 s. 12(4)(b)

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):
- Pt. 2 Ch. 10 inserted by 2017 c. 10 Sch. 1 para. 9
- Pt. 2 Ch. 5B substituted for Pt. 2 Ch. 5A by 2014 c. 26 Sch. 9 para. 5
- Pt. 4 Ch. 10A inserted by 2014 c. 26 Sch. 37 para. 5
- Pt. 4 Ch. 7A inserted by 2015 c. 11 s. 11(1)
- Pt. 7A Ch. 2 excluded by 2017 c. 32 Sch. 11 para. 25
- Pt. 7A Ch. 2 excluded by 2017 c. 32 Sch. 11 para. 27(1)
- Pt. 7A Ch. 2 excluded by 2017 c. 32 Sch. 11 para. 29(1)
- Pt. 7A Ch. 2 excluded by 2017 c. 32 Sch. 11 para. 31
- Pt. 7A Ch. 2 excluded by 2017 c. 32 Sch. 11 para. 35(1)
- Pt. 7A Ch. 2 excluded by S.I. 2016/1250 reg. 2(1)
- Pt. 7A modified by 2017 c. 32 Sch. 11 para. 1(8)
- Pt. 7A modified by 2017 c. 32 Sch. 11 para. 35(6)
- s. 156(1 word substituted by 2015 c. 11 s. 10(3)
- s. 554Z11B-554Z11G and cross-heading inserted by 2017 c. 10 Sch. 6 para. 11
| s. 554Z11A(2) words inserted by 2017 c. 32 Sch. 11 para. 43(2)(a) |
| s. 554Z11A(2) words inserted by 2017 c. 32 Sch. 11 para. 43(2)(b) |
| s. 7(5)(ca) inserted by 2017 c. 32 Sch. 11 para. 43(2)(a) |
| s. 23(1A) inserted by 2014 c. 26 Sch. 3 para. 2 |
| s. 24A24B inserted by 2014 c. 26 Sch. 3 para. 3 |
| s. 41C(4A) inserted by 2014 c. 26 Sch. 3 para. 4(2) |
| s. 41C(9) inserted by 2014 c. 26 Sch. 3 para. 4(3) |
| s. 46A and cross-heading inserted by 2014 c. 26 Sch. 3 para. 16(5) |
| s. 48(3) inserted by 2017 c. 10 Sch. 1 para. 2(b) |
| s. 49(1)(aa) inserted by 2017 c. 10 Sch. 1 para. 3 |
| s. 49(4A) inserted by 2017 c. 10 Sch. 1 para. 11 |
| s. 61A(3) inserted by 2017 c. 10 Sch. 1 para. 6 |
| s. 61D(4A) inserted by 2017 c. 10 Sch. 1 para. 7 |
| s. 64A words inserted by 2015 c. 11 s. 15(1) |
| s. 66(5) inserted by 2015 c. 11 Sch. 1 para. 6 |
| s. 69A69B inserted by 2017 c. 10 Sch. 2 para. 1 |
| s. 81(1A)(1B) inserted by 2017 c. 10 Sch. 2 para. 3(2) |
| s. 81(3)(4) inserted by 2017 c. 10 Sch. 2 para. 3(3) |
| s. 87(2A)(2B) inserted by 2017 c. 32 s. 1(2)(b) |
| s. 87A inserted by 2017 c. 10 Sch. 2 para. 4 |
| s. 94A inserted by 2017 c. 10 Sch. 2 para. 6 |
| s. 97(1A) inserted by 2016 c. 24 s. 7(2) |
| s. 97(1A)(b) words substituted by 2017 c. 10 Sch. 2 para. 7 |
| s. 102(1A) words renumbered as s. 102(1A) by 2017 c. 10 Sch. 2 para. 13(3) |
| s. 102(1B) inserted by 2017 c. 10 Sch. 2 para. 13(4) |
| s. 102(4) inserted by 2017 c. 10 Sch. 2 para. 13(6) |
| s. 103A inserted by 2017 c. 10 Sch. 2 para. 15 |
| s. 105(2A) inserted by 2017 c. 10 Sch. 2 para. 16(3) |
| s. 106(2A) inserted by 2017 c. 10 Sch. 2 para. 17(3) |
| s. 109(4) inserted by 2016 c. 24 s. 7(3) |
| s. 109(4) words substituted by 2017 c. 10 Sch. 2 para. 18(4) |
| s. 114(1A) inserted by 2016 c. 24 s. 7(4) |
| s. 114(2)(d) words substituted by 2017 c. 10 Sch. 2 para. 19(d) |
| s. 120(3) inserted by 2016 c. 24 s. 7(6)(b) |
| s. 120(4) inserted by 2017 c. 10 Sch. 2 para. 21 |
| s. 120A inserted by 2017 c. 10 Sch. 2 para. 22 |
| s. 120A(3)(b) words substituted by 2019 c. 1 s. 7(2)(a) |
| s. 120A(4) inserted by 2019 c. 1 s. 7(2)(b) |
| s. 121A121B inserted by 2017 c. 10 Sch. 2 para. 23 |
| s. 121A(1) words substituted by 2019 c. 1 s. 7(3)(a) |
| s. 121A(2) words substituted by 2019 c. 1 s. 7(3)(b)(i) |
| s. 121A(2) words substituted by 2019 c. 1 s. 7(3)(b)(ii) |
| s. 131(1A) inserted by 2017 c. 10 Sch. 2 para. 25(3) |
| s. 132A inserted by 2017 c. 10 Sch. 2 para. 27 |
| s. 132A(3) substituted by 2019 c. 1 s. 7(4)(a) |
| s. 132A(4A)(4B) inserted by 2019 c. 1 s. 7(4)(b) |
| s. 136(2A) inserted by 2018 c. 3 s. 48(9)(a) |
| s. 137(2A) inserted by 2018 c. 3 s. 48(10)(a) |
| s. 139(2)(aa) word substituted by 2015 c. 11 s. 7(3)(b) |
| s. 139(2)(aa) word substituted by 2015 c. 11 s. 8(3)(b) |
| s. 139(2)(aa) word substituted by 2016 c. 24 s. 8(3)(b) |
| s. 139(2)(aa) words substituted by 2014 c. 26 Sch. 3(4) |
| s. 139(7)(a) and word omitted by 2014 c. 26 Sch. 3(4) |
| s. 139(7)(a) word inserted by 2018 c. 3 s. 9(5) |
| s. 141(1)(1A) substituted for s. 141(1) by 2018 c. 3 s. 9(2) |
| s. 141(2A) inserted by 2018 c. 3 s. 9(4) |
| s. 143(A1) inserted by 2017 c. 10 Sch. 2 para. 28(2) |
| s. 144(1A) inserted by 2017 c. 10 Sch. 2 para. 29(3) |
s. 145(6) inserted by 2017 c. 10 Sch. 2 para. 30(3)
- s. 147A inserted by 2017 c. 10 Sch. 2 para. 32
- s. 148(2A) words inserted by 2017 c. 10 Sch. 2 para. 33(4)
- s. 148(2B) inserted by 2017 c. 10 Sch. 2 para. 33(5)
- s. 149A inserted by 2017 c. 10 Sch. 2 para. 35
- s. 152(2)(c)(i) inserted by 2017 c. 10 Sch. 2 para. 36
- s. 154A(2)(b) words substituted by 2019 c. 1 s. 7(5)(a)
- s. 154A(3) words substituted by 2019 c. 1 s. 7(5)(b)
- s. 154A(7) words substituted by 2019 c. 1 s. 7(5)(c)
- s. 154A(8) inserted by 2019 c. 1 s. 7(5)(d)
- s. 155(1)-(1C) substituted for s. 155(1)(2) by 2015 c. 11 s. 10(2)
- s. 155(1B)(a) sum substituted by S.I. 2017/1176 art. 3
- s. 155(1B)(a) sum substituted by S.I. 2020/199 art. 3
- s. 155(1B)(a) word substituted by 2016 c. 24 s. 11(2)
- s. 155(1B)(a) word substituted by S.I. 2015/1797 art. 3
- s. 155(1B)(a)(b) word substituted by S.I. 2016/1174 art. 3
- s. 155(1B)(a)(b) word substituted by S.I. 2018/1176 art. 3
- s. 155(1B)(b) sum substituted by S.I. 2017/1176 art. 3
- s. 155(1B)(b) sum substituted by S.I. 2020/199 art. 3
- s. 155(1B)(b) word substituted by S.I. 2015/1797 art. 3
- s. 155(1C)(b)-(g) substituted for s. 155(1C)(b)-(e) by 2016 c. 24 s. 11(3)
- s. 158A inserted by 2017 c. 10 Sch. 2 para. 38
- s. 160(5) inserted by 2017 c. 10 Sch. 2 para. 39(3)
- s. 160A inserted by 2017 c. 10 Sch. 2 para. 40
- s. 163(3)(c)(i) inserted by 2017 c. 32 s. 1(12)(d)(i)
- s. 163(3)(c)(i) and word substituted for words by 2017 c. 32 s. 1(12)(d)(ii)
- s. 170(1)(f) and word inserted by 2017 c. 10 Sch. 2 para. 41(c)
- s. 170(1)(ca) inserted by 2017 c. 10 Sch. 2 para. 41(a)
- s. 173(1A) inserted by 2016 c. 24 s. 7(8)
- s. 173(1A)(b) words substituted by 2017 c. 10 Sch. 2 para. 42
- s. 175(1A)-(1B) substituted for s. 175(1) by 2017 c. 10 Sch. 2 para. 43
- s. 175A inserted by 2017 c. 10 Sch. 2 para. 44(1)
- s. 202(1A) inserted by 2017 c. 10 Sch. 2 para. 47
- s. 203A inserted by 2017 c. 10 Sch. 2 para. 48
- s. 205(1A)-(1D) inserted by 2017 c. 10 s. 8(2)(b)
- s. 205(5)(6) inserted by 2019 c. 1 s. 9(4)
- s. 205A205B inserted by 2017 c. 10 s. 8(3)
- s. 205A modified by 2019 c. 1 s. 9(6)-(8)
- s. 226A(2) words substituted by 2017 c. 10 s. 12(1)(a)
- s. 226A(3) omitted by 2017 c. 10 s. 12(1)(b)
- s. 226A(6) words omitted by 2017 c. 10 s. 12(1)(c)
- s. 226A(7) words inserted by 2017 c. 10 s. 12(1)(d)
- s. 226B-226D omitted by 2017 c. 10 s. 12(2)
- s. 226E and cross-heading inserted by 2016 c. 24 Sch. 2 para. 1
- s. 227(4)(za) inserted by 2016 c. 24 s. 17(3)
- s. 228(2)(da) inserted by 2015 c. 8 s. 54(2)
- s. 228(2)(db) inserted by 2017 c. 32 s. 3(2)
- s. 228A inserted by 2017 c. 10 Sch. 2 para. 49
- s. 235A inserted by 2015 c. 33 s. 29(3)
- s. 236(1A) inserted by 2015 c. 33 s. 29(4)
- s. 237A inserted by 2019 c. 1 s. 8(1)
- s. 266(1)(f) and word inserted by 2014 c. 26 s. 12(3)
- s. 270AA inserted by 2014 c. 28 s. 63(4)
- s. 289A(2A) inserted by 2019 c. 1 s. 10(2)
s. 560(2)(ca)(cb) inserted by 2017 c. 32 s. 4(7)(a)
- s. 573(2A)-(2D) inserted by 2014 c. 30 Sch. 2 para. 25(2)
- s. 573(2E)(2F) inserted by 2015 c. 11 Sch. 4 para. 20
- s. 573(4) inserted by 2017 c. 10 Sch. 3 para. 8
- s. 574(1)(b) words omitted by 2014 c. 30 Sch. 2 para. 25(3)(a)(i)
- s. 574(1)(b) words substituted by 2014 c. 30 Sch. 2 para. 25(3)(a)(ii)
- s. 574(1)(aa) inserted by 2017 c. 10 Sch. 3 para. 9
- s. 574(1)(bb) inserted by 2014 c. 30 Sch. 2 para. 25(3)(b)
- s. 574A inserted by 2017 c. 10 Sch. 3 para. 10(1)
- s. 575(1A) word substituted by 2017 c. 10 Sch. 3 para. 2(4)(a)(ii)
- s. 575A modified by 2014 c. 30 Sch. 1 para. 84
- s. 575A modified by 2017 c. 10 Sch. 3 para. 12(1)
- s. 575A modified by 2017 c. 10 Sch. 4 para. 9
- s. 576A modified by 2014 c. 30 Sch. 1 para. 10
- s. 576A(2) words inserted by 2014 c. 30 Sch. 1 para. 83(2)
- s. 576A(4)(4A) substituted for s. 576A(4) by 2014 c. 30 Sch. 1 para. 83(3)
- s. 576A(9) words inserted by 2014 c. 30 Sch. 1 para. 83(4)(b)
- s. 576A(9) words substituted by 2014 c. 30 Sch. 1 para. 83(4)(a)
- s. 579A(3) inserted by 2015 c. 11 Sch. 4 para. 22
- s. 579A modified by 2014 c. 30 Sch. 1 para. 82
- s. 579CA(2) words inserted by 2014 c. 30 Sch. 1 para. 81(2)
- s. 579CA(3A)(k) word omitted by 2015 c. 33 s. 22(7)(a)
- s. 579CA(3A)(m) and word inserted by 2015 c. 33 s. 22(6)(b)
- s. 579CA(4)(4A) substituted for s. 579CA(4) by 2014 c. 30 Sch. 1 para. 81(3)
- s. 579CA(4)(k) word substituted by 2015 c. 33 s. 22(6)(a)
- s. 579CA(7) words substituted by 2014 c. 30 Sch. 1 para. 81(4)
- s. 579CZA inserted by 2014 c. 30 Sch. 2 para. 25(5)
- s. 579CZA(5)(b) substituted by 2015 c. 11 Sch. 4 para. 23(1)
- s. 611A inserted by 2015 c. 11 Sch. 4 para. 21
- s. 636A(1A)-(1C) inserted by 2014 c. 30 Sch. 1 para. 62(2)
- s. 636A(1B) modified by S.I. 2006/207, reg. 18 (as inserted) by 2014 c. 30 Sch. 1 para. 96(15)
- s. 636A(3A) substituted by 2016 c. 24 Sch. 5 para. 2(3)
- s. 636A(4)-(4ZA) substituted for s. 636A(4) by 2015 c. 33 s. 22(2)
- s. 636A(4)(d) and word inserted by 2014 c. 30 Sch. 1 para. 31(a)
- s. 636A(4)(aa) words omitted by 2014 c. 30 Sch. 2 para. 19(3)(b)
- s. 636A(8) inserted by 2015 c. 33 s. 22(4)
- s. 636B(5) inserted by 2016 c. 24 Sch. 5 para. 8(3)
- s. 636AA inserted by 2015 c. 33 s. 22(5)
- s. 642A inserted by 2016 c. 24 s. 23(1)
- s. 646B-646F inserted by 2015 c. 11 Sch. 4 para. 17(1)
- s. 665(3)(4) inserted by S.I. 2017/338 reg. 8(3)
- s. 668(2A) inserted by S.I. 2017/338 reg. 10
- s. 669(1A) inserted by S.I. 2017/338 reg. 11
- s. 675(1A) inserted by S.I. 2017/338 reg. 14
- s. 681G(1) words substituted by S.I. 2019/1458 Sch. 3 para. 25(5)(a)
- s. 681G(2) words substituted by S.I. 2019/1458 Sch. 3 para. 25(5)(b)
- s. 681G(3) words substituted by S.I. 2019/1458 Sch. 3 para. 25(5)(c)
- s. 681G(4) omitted by S.I. 2019/1458 Sch. 3 para. 25(5)(d)
- s. 681G(5) omitted by S.I. 2019/1458 Sch. 3 para. 25(5)(d)
- s. 683(3C) inserted by 2015 c. 33 s. 22(8)(b)
- s. 684(4A) words substituted by 2019 c. 1 s. 82(3)
- s. 688(1)-(1B) substituted for s. 688(1) by 2014 c. 26 s. 16(8)
- s. 688(2A) inserted by 2014 c. 26 s. 17(3)
- s. 688B inserted by 2016 c. 24 s. 14(3)
- s. 689(1B)(1C) inserted by 2014 c. 26 s. 20(2)
s. 689(1ZA) inserted by 2014 c. 26 s. 21(4)
s. 689(4A) inserted by 2018 c. 3 Sch. 1 para. 12(3)
s. 689A(12)(13) inserted by 2014 c. 26 s. 21(8)
s. 695(1A) inserted by 2017 c. 10 Sch. 2 para. 59
s. 697(4)(aa) inserted by 2014 c. 26 Sch. 8 para. 137(b)
s. 697(4)(ab) inserted by 2014 c. 26 Sch. 8 para. 201
s. 701(2)(c)(i) inserted by 2014 c. 26 Sch. 8 para. 138(b)
s. 701(2)(c)(ia) words substituted by 2014 c. 26 Sch. 8 para. 202
s. 716(2)(fa) inserted by 2016 c. 24 s. 13(3)
s. 716B and cross-heading inserted by 2014 c. 26 s. 18(1)
Sch. 2 para. 6(1) Sch. 2 para. 6 renumbered as Sch. 2 para. 6(1) by 2014 c. 26 Sch. 8 para. 18(1)
Sch. 2 para. 65(1) Sch. 2 para. 65 renumbered as Sch. 2 para. 65(1) by 2014 c. 26 Sch. 8 para. 26(2)
Sch. 2 para. 6(2) inserted by 2014 c. 26 Sch. 8 para. 18(2)
Sch. 2 para. 7(1A)-(1C) inserted by 2014 c. 26 Sch. 8 para. 19(3)
Sch. 2 para. 27(1)(ba) inserted by 2014 c. 26 Sch. 37 para. 19(2)
Sch. 2 para. 27(3)-(6) inserted by 2014 c. 26 Sch. 37 para. 19(3)
Sch. 2 para. 35(2A) inserted by 2014 c. 26 s. 50(2)
Sch. 2 para. 43(2B)(2C) inserted by 2014 c. 26 Sch. 8 para. 23
Sch. 2 para. 46(6) inserted by 2014 c. 26 s. 50(3)
Sch. 2 para. 56(2A)(2B) inserted by 2014 c. 26 Sch. 8 para. 25(4)
Sch. 2 para. 60(4) inserted by 2014 c. 26 s. 50(4)
Sch. 2 para. 65(2)(3) inserted by 2014 c. 26 Sch. 8 para. 26(3)
Sch. 2 para. 1(5) inserted by 2016 c. 24 Sch. 3 para. 2(2)
Sch. 2 para. 81A(5A)-(5D) inserted by 2016 c. 24 Sch. 3 para. 3(2)
Sch. 2 para. 81K(6)(za) inserted by 2016 c. 24 Sch. 3 para. 3(3)(b)
Sch. 2 para. 81K(A1) inserted by 2016 c. 24 Sch. 3 para. 3(3)(a)
Sch. 2 Pt. 10A inserted by 2016 c. 24 Sch. 3 para. 2(3)
Sch. 2 para. 1(A1) substituted for Sch. 2 para. 1(1)(2) by 2014 c. 26 Sch. 8 para. 16(2)
Sch. 2 para. 81K(7) word inserted by 2016 c. 24 Sch. 3 para. 3(3)(c)
Sch. 3 para. 17(1A) inserted by 2014 c. 26 Sch. 8 para. 109
Sch. 3 para. 19(1)(ba) inserted by 2014 c. 26 Sch. 37 para. 20(2)
Sch. 3 para. 19(3) inserted by 2014 c. 26 Sch. 37 para. 20(3)
Sch. 3 para. 28(3A)(3B) inserted by 2014 c. 26 Sch. 8 para. 111(2)
Sch. 3 para. 37(4A) inserted by 2014 c. 26 Sch. 8 para. 114(4)
Sch. 3 para. 37(6A)-(6F) inserted by 2014 c. 26 Sch. 8 para. 114(5)
Sch. 3 para. 38(2)(ba) inserted by 2014 c. 26 Sch. 8 para. 115(2)
Sch. 3 para. 38(3)(ba) inserted by 2014 c. 26 Sch. 8 para. 115(3)
Sch. 3 para. 39(8) inserted by 2014 c. 26 Sch. 8 para. 116(3)
Sch. 3 para. 47A and cross-heading inserted by 2014 c. 26 Sch. 8 para. 119
Sch. 3 para. 40A(5A)-(5D) inserted by 2016 c. 24 Sch. 3 para. 4(2)
Sch. 3 para. 40K(5)(za) inserted by 2016 c. 24 Sch. 3 para. 4(3)(b)
Sch. 3 para. 40K(A1) inserted by 2016 c. 24 Sch. 3 para. 4(3)(a)
Sch. 3 para. 1(A1) substituted for Sch. 3 para. 1(1)(2) by 2014 c. 26 Sch. 8 para. 105(2)
Sch. 3 para. 40K(6) word inserted by 2016 c. 24 Sch. 3 para. 4(3)(c)
Sch. 4 para. 25(1) Sch. 4 para. 25 renumbered as Sch. 4 para. 25(1) by 2014 c. 26 Sch. 8 para. 175(2)
Sch. 4 para. 15(1A) inserted by 2014 c. 26 Sch. 8 para. 171
Sch. 4 para. 17(1)(ba) and word inserted by 2014 c. 26 Sch. 37 para. 21(1)
Sch. 4 para. 21A and cross-heading inserted by 2014 c. 26 Sch. 8 para. 173
Sch. 4 para. 22(3A)(3B) inserted by 2014 c. 26 Sch. 8 para. 174(3)
Sch. 4 para. 25(2) inserted by 2014 c. 26 Sch. 8 para. 175(4)
Sch. 4 para. 25A(6A) inserted by 2014 c. 26 Sch. 8 para. 176(4)
Sch. 4 para. 25A(7A)-(7F) inserted by 2014 c. 26 Sch. 8 para. 176(5)
Sch. 4 para. 26(2)(ba) inserted by 2014 c. 26 Sch. 8 para. 177(2)
– Sch. 4 para. 26(3)(ba) inserted by 2014 c. 26 Sch. 8 para. 177(3)
– Sch. 4 para. 27(8) inserted by 2014 c. 26 Sch. 8 para. 178(3)
– Sch. 4 para. 35ZA and cross-heading inserted by 2014 c. 26 Sch. 8 para. 181
– Sch. 4 para. 28A(5A)-(5D) inserted by 2016 c. 24 Sch. 3 para. 5(2)
– Sch. 4 para. 28K(5)(za) inserted by 2016 c. 24 Sch. 3 para. 5(3)(b)
– Sch. 4 para. 28K(A1) inserted by 2016 c. 24 Sch. 3 para. 5(3)(a)
– Sch. 4 para. 22(5) omitted by 2014 c. 26 Sch. 8 para. 174(5)
– Sch. 4 para. 1(A1) substituted for Sch. 4 para. 1(1)(2) by 2014 c. 26 Sch. 8 para. 166(2)
– Sch. 4 para. 28K(6) word inserted by 2016 c. 24 Sch. 3 para. 5(3)(c)
– Sch. 4 para. 25(1) words omitted by 2014 c. 26 Sch. 8 para. 175(3)
– Sch. 4 para. 25A(1) words substituted by 2014 c. 26 Sch. 8 para. 176(2)
– Sch. 4 para. 25A(6)(b) words substituted by 2014 c. 26 Sch. 8 para. 176(3)
– Sch. 5 para. 9(5) inserted by 2014 c. 26 Sch. 37 para. 22(1)
– Sch. 5 para. 44(5)(c) and word inserted by 2014 c. 26 Sch. 8 para. 217(4)(b)
– Sch. 5 para. 44(5A) inserted by 2014 c. 26 Sch. 8 para. 217(5)
– Sch. 5 para. 44(8)-(10) inserted by 2014 c. 26 Sch. 8 para. 217(6)
– Sch. 5 para. 53(3) inserted by 2014 c. 26 Sch. 8 para. 219(3)
– Sch. 5 para. 57A-57E and cross-heading inserted by 2014 c. 26 Sch. 8 para. 220
– Sch. 5 para. 5252A substituted for Sch. 5 para. 52 by 2014 c. 26 Sch. 8 para. 218