



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 13

#### SUPPLEMENTARY PROVISIONS

*Amendments, repeals, citation etc.*

#### **722 Consequential amendments**

Schedule 6 contains consequential amendments.

#### **723 Commencement and transitional provisions and savings**

- (1) This Act comes into force on 6th April 2003 and has effect—
  - (a) for the purposes of income tax, for the tax year 2003-04 and subsequent tax years, and
  - (b) for the purposes of corporation tax, for accounting periods ending after 5th April 2003.
- (2) Subsection (1) is subject to Schedule 7, which contains transitional provisions and savings.

#### **724 Repeals and revocations**

- (1) The enactments specified in Part 1 of Schedule 8 (which include certain spent provisions) are repealed to the extent specified.
- (2) The instruments specified in Part 2 of that Schedule are revoked to the extent specified.

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**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](#)

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## 725 Citation

This Act may be cited as the Income Tax (Earnings and Pensions) Act 2003.

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

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

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- Sch. 4 para. 6(5) inserted by [2023 c. 30 s. 16\(2\)\(b\)](#)