
Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Correction of notice by Inland Revenue . (See end of Document for details)

SCHEDULES

SCHEDULE 5

ENTERPRISE MANAGEMENT INCENTIVES

PART 7

NOTIFICATION OF OPTION TO INLAND REVENUE

Correction of notice by Inland Revenue

- 45 (1) [^{F1}An officer of Revenue and Customs] may amend a notice given under paragraph 44 so as to correct obvious errors or omissions in the notice.
- (2) A correction under this paragraph must be made by a notice given to the employer company.
- (3) No correction may be made under this paragraph more than 9 months after the day on which the notice under paragraph 44 was given to [^{F1}an officer of Revenue and Customs].
- (4) A correction under this paragraph is of no effect if the employer company, within 3 months after the date of issue of the notice of correction, gives notice to [^{F1}an officer of Revenue and Customs] rejecting the correction.

Textual Amendments

- F1** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\)](#), [Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)

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