

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Paragraph 18 is up to date with all changes known to be in force on or before 05 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

SCHEDULES

SCHEDULE 7

TRANSITIONALS AND SAVINGS

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

FI ...

Textual Amendments

- F1** Sch. 7 para. 19 and cross-heading omitted (with effect in accordance with s. 12(5) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [s. 12\(4\)\(b\)](#)

F118

Textual Amendments

- F1** Sch. 7 para. 18 omitted (with effect in accordance with Sch. 39 para. 50(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 50\(2\)\(b\)](#)

Changes to legislation:

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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](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)