
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. 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](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- 432 In section 180(5) (threshold for benefit of loan to be treated as earnings)—
- (a) in paragraph (a) for the words from “(general” to “MIRAS)” substitute “or section 383 of ITA 2007 (relief for interest payments)”, and
 - (b) in paragraph (b) for “that section” substitute “section 353 of ICTA”.

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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. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)