

Status: Point in time view as at 01/04/2009.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Taxes Management Act 1970 (c. 9) is up to date with all changes known to be in force on or before 07 September 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)

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

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 tax and capital gains tax) for “section 203 of the principal Act” substitute “PAYE regulations”.
- 125 (1) Amend section 9 (returns to include self-assessment) as follows.
- (2) In subsection (1) for “, 547(5) or 599A(5) of the principal Act” substitute “ or 547(5) of the principal Act or section 626 of ITEPA 2003 ”.
- ^{F1}(3)

Textual Amendments

F1 Sch. 6 para. 125(3) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

- 126 (1) Amend section 15 (return of employee’s emoluments etc.) as follows.
- (2) For the sidenote to the section substitute “ Return of employees' earnings etc. ”
- (3) In subsection (3)(a) for “employment to which Chapter II of Part V of the principal Act applies” substitute “ employment which, for the purposes of the benefits code in ITEPA 2003, is a taxable employment under Part 2 of that Act (see section 66) but is not an excluded employment (see section 63 of that Act) ”.
- (4) In subsection (8)(a) for “the relevant sections, that is to say, sections 141, 142, 143, 144A, 145, 146 and 154 to 165 of the principal Act” substitute “ the relevant provisions, that is to say, Chapters 4 to 10 of Part 3 and sections 222 and 223 of ITEPA 2003 ”.
- (5) In subsection (9)(a) for “the relevant sections” substitute “ the relevant provisions ”.
- (6) In subsection (11)—
- (a) for “the relevant sections”, in each place, substitute “ the relevant provisions ”; and

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(b) in paragraph (a)(ii) for “section 141(3), 142(2), 145(3) or 156(8) of the principal Act” substitute “ section 328(1), 362, 363, 364 or 365 of ITEPA 2003 ”.

(7) In subsection (13)—

(a) in the definition of “employee”, for “whose emoluments fall to be assessed under Schedule E” substitute “ whose earnings are within the charge to tax under ITEPA 2003 ”; and

(b) for the definition of “the relevant sections” substitute—

““the relevant provisions” has the meaning given by section (8)(a) above.”

127 For section 16A substitute—

“16A Agency workers

(1) This section applies where—

(a) any services which an individual provides or is obliged to provide under an agency contract are treated under section 44(2) of ITEPA 2003 as the duties of an office or employment held by him with the agency, or

(b) any remuneration receivable under or in consequence of arrangements falling within section 45 of that Act is treated as earnings from an office or employment held by an individual with the agency.

(2) Where this section applies—

(a) section 15 above shall apply as if the individual were employed by the agency, and

(b) section 16 above shall not apply to any payments made to the individual under or in consequence of the agency contract or the arrangements.

(3) In this section “agency contract” and “remuneration” have the same meaning as in Chapter 7 of Part 2 of ITEPA 2003.”

128 In section 42(3) (procedure for making claims etc.) for “section 203 of the principal Act” substitute “ PAYE regulations ”.

F²129

Textual Amendments
F2 Sch. 6 para. 129 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 358](#)

130 In section 59A (payments on account of income tax)—

(a) in subsection (8)(b) for “section 203 of the principal Act” substitute “ PAYE regulations ”; and

(b) in subsection (10) for “Regulations under section 203 of the principal Act (PAYE)” substitute “ PAYE regulations ”.

131 (1) Amend section 59B (payment of income tax and capital gains tax) as follows.

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- (2) In subsection (1) for “, 547(5) or 599A(5) of the principal Act” substitute “ or 547(5) of the principal Act or section 626 of ITEPA 2003 ”.
- (3) In subsection (2)(a) for “section 203 of the principal Act” substitute “ PAYE regulations ”.
- (4) In subsection (8) for “Regulations under section 203 of the principal Act (PAYE)” substitute “ PAYE regulations ”.
- 132 In section 62(1A)(a) (priority of claim for tax)—
 - (a) for “emoluments” substitute “ taxable earnings (as defined by section 10 of ITEPA 2003) ”;
 - (b) for “section 203 of the principal Act (pay as you earn)” substitute “ PAYE regulations ”.
- 133 In section 63(3)(a) (recovery of tax in Scotland) for “section 203 of the principal Act (pay as you earn)” substitute “ PAYE regulations ”.
- 134 In section 64(1A)(a) (priority of claim for tax in Scotland)—
 - (a) for “emoluments” substitute “ taxable earnings (as defined by section 10 of ITEPA 2003) ”;
 - (b) for “section 203 of the principal Act (pay as you earn)” substitute “ PAYE regulations ”.
- 135 (1) Amend section 70 (evidence) as follows.
 - ^{F3}(2)
 - (3) In subsection (4) for “emoluments” in both places where it occurs substitute “ earnings or amounts treated as earnings ”.
 - (4) After subsection (4) insert—
 - “(5) In subsection (4) “earnings or amounts treated as earnings” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of ITEPA 2003).”

Textual Amendments

F3 Sch. 6 para. 135(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 11\(f\)](#)

- 136 In section 91(3)(c) (effect on interest of reliefs) for “section 203 of the principal Act” substitute “ PAYE regulations ”.
- 137 (1) Amend the Table in section 98 (special returns, etc.) as follows.
 - (2) Omit from the first column of the Table the entries relating to—
 - (a) regulations under section 202 of ICTA;
 - (b) paragraph 117 of Schedule 8 to FA 2000;
 - (c) paragraph 64 of Schedule 14 to FA 2000.
 - (3) At the end of the first column of the Table insert the following entries—

“Regulations under section 589 of ITEPA 2003.

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Regulations under section 715 of ITEPA 2003.

Paragraph 93 of Schedule 2 to ITEPA 2003.

Paragraph 45 of Schedule 3 to ITEPA 2003.

Paragraph 33 of Schedule 4 to ITEPA 2003.

Paragraph 51 of Schedule 5 to ITEPA 2003.”

(4) Omit from the second column of the Table the entries relating to—

- (a) section 136(6) of ICTA;
- (b) section 140G of ICTA;
- (c) regulations under section 202 of ICTA;
- (d) regulations under section 203 of ICTA;
- (e) section 313(5) of ICTA;
- (f) section 85(1) and (2) of FA 1988;
- (g) paragraph 65 of Schedule 14 to FA 2000.

(5) At the end of the second column of the Table insert the following entries—

“

Sections 432 and 433 of ITEPA 2003.

Section 445 of ITEPA 2003.

Sections 465 and 466 of ITEPA 2003.

Section 486 of ITEPA 2003.

Regulations under section 589 of ITEPA 2003.

Regulations under section 715 of ITEPA 2003.

PAYE regulations.

Paragraph 52 of Schedule 5 to ITEPA 2003.”

138 In section 98A(1) (special penalties in the case of certain returns) for “Regulations under section 203(2) (PAYE) or” substitute “ PAYE regulations or regulations under section ”.

139 In section 118 (interpretation) after the entry relating to “inspector” insert—
““ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003,”.

140 In section 119(4) (construction of the Act) after “1992 Act” insert “ and ITEPA 2003 ”.

141 In paragraph 4(1A) of Schedule 1A (claims etc. not included in returns) for “section 203 of the principal Act” substitute “ PAYE regulations ”.

F⁴142

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Textual Amendments

F4 Sch. 6 para. 142 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 358**

143 In Schedule 3A (electronic lodgement of tax returns etc.) in paragraph 2(4) (returns to which the Schedule applies) after “the principal Act” insert “ or under ITEPA 2003 ”.

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