



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 6

EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR SHARE-RELATED

^{F1}CHAPTER 1

PAYMENTS TO NON-APPROVED PENSION SCHEMES

^{F1}392 Relief where no benefits are paid or payable

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Textual Amendments

F1 Pt. 6 Ch. 1 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), ss. 247, 284(1), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

Status:

Point in time view as at 31/12/2015. This version of this provision no longer has effect.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 392 is up to date with all changes known to be in force on or before 14 July 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.