
Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Paragraph 132 is up to date with all changes known to be in force on or before 10 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 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxes Management Act 1970 (c. 9)

- 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 ”.

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[View outstanding changes](#)

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\(4\)](#)