

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

1 The Income and Corporation Taxes Act 1988 (c. 1) is amended as follows.

F12

Textual Amendments

F1 Sch. 6 para. 2 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

3 In section 4(1) (construction of references in Income Tax Acts to deduction of tax) for “in pursuance of section 203” substitute “under PAYE regulations”.

F24

Textual Amendments

F2 Sch. 6 para. 4 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

F35

Textual Amendments

F3 Sch. 6 para. 5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

6 Omit section 19 (Schedule E).

7 In section 21A(2) (computation of amount chargeable)—

(a) for “sections 588 and 589” substitute “section 588”;

(b) for “sections 589A and 589B” substitute “section 589A”;

(c) for “1989 (deductions in respect of certain emoluments)” substitute “1989 (Schedule D: computation)”.

8 Omit section 58 (foreign pensions).

F49

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F4 Sch. 6 para. 9 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))

F510

Textual Amendments

F5 Sch. 6 para. 10 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))

F611

Textual Amendments

F6 Sch. 6 para. 11 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#))

F712

Textual Amendments

F7 Sch. 6 para. 12 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

F813

Textual Amendments

F8 Sch. 6 para. 13 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

- 14 Omit sections 131 to 134 (miscellaneous provisions relating to the Schedule E charge).
- 15 Omit sections 135 to 137 (provisions relating to gains by directors and employees from share options).
- 16 (1) Amend section 138 (share acquisitions by directors and employees) as follows.
 - (2) In subsection (1)(b) for “Schedule E” substitute “ the employment income Parts of ITEPA 2003 ”.
 - (3) In subsection (4)(b) for “Case I of Schedule E” substitute “ section 15 or 21 of ITEPA 2003 (earnings of employee resident and ordinarily resident in the UK) ”.
- 17 Omit section 140 (further interpretation of sections 135 to 139).
- 18 Omit sections 140A to 140H (further provisions relating to share acquisitions by directors and employees).
- 19 Omit sections 141 to 144 (vouchers and credit-tokens).

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

- 20 Omit section 144A (payments received free of tax).
- 21 Omit sections 145 to 147 (living accommodation).
- 22 Omit sections 148 to 151A (payments on retirement, sick pay and certain social security benefits).
- F⁹23

Textual Amendments

F9 Sch. 6 para. 23 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#))

- 24 Omit sections 153 to 159AC and sections 160 to 168G (employees earning £8,500 or more and directors: expenses and benefits in kind).
- 25 Omit section 185 (approved share option schemes).
- 26 (1) Amend section 186 (approved profit sharing schemes) as follows.
 - (2) In subsection (3)—
 - (a) omit “the participant shall be chargeable to income tax under Schedule E for the year of assessment in which the entitlement arises on”, and
 - (b) at the end add “ counts as employment income of the participant for the year of assessment in which the entitlement arises ”.
 - (3) In subsection (4)—
 - (a) omit “the participant shall be chargeable to income tax under Schedule E for the year of assessment in which the disposal takes place on”, and
 - (b) at the end add “ counts as employment income of the participant for the year of assessment in which the disposal takes place ”.
 - (4) In subsection (5)(a), for the words from “chargeable to income tax” to “those shares” substitute “entitled to a capital receipt (within the meaning of subsection (3) above) which is referable to those shares and—
 - (i) an amount calculated by reference to that capital receipt counts as his employment income by virtue of subsection (3) above, or
 - (ii) if the entitlement to the capital receipt arose before 6th April 2003, he was chargeable to income tax by virtue of that subsection (as it had effect before that date) in respect of that capital receipt,”.
- 27 In section 187 (interpretation of sections 185 and 186 and Schedules 9 and 10) omit subsections (1) to (4), (6) and (7), except so far as relating to profit sharing schemes.
- 28 Omit the following provisions (which give relief from income tax on various kinds of income)—
 - (a) section 187A;
 - (b) sections 189 to 198;
 - (c) sections 199 to 202.
- 29 Omit sections 202A and 202B (assessment on receipts basis).
- 30 Omit sections 203 to 204 (pay as you earn).

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

- 31 Omit sections 205 and 206 (assessments).
- 32 Omit section 206A (PAYE settlement agreements).
- 33 Omit section 207 (disputes as to domicile or ordinary residence).
- ^{F10}34

Textual Amendments

F10 Sch. 6 para. 34 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))

- ^{F11}35

Textual Amendments

F11 Sch. 6 para. 35 omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 1 para. 6\(l\)](#)

- 36 After section 266 insert—

“266A Life assurance premiums paid by employer

- (1) This section applies if—
- (a) pursuant to a non-approved retirement benefits scheme, the employer in any year of assessment pays a sum with a view to the provision of any relevant benefits for or in respect of any employee of that employer, and
 - (b) the payment is made under such an insurance or contract as is mentioned in section 266.

This section applies whether or not the accrual of the relevant benefits is dependent on any contingency.

- (2) Relief, if not otherwise allowable, shall be given to that employee under section 266 in respect of the payment to the extent, if any, to which such relief would have been allowable to him if—
- (a) the payment had been made by him, and
 - (b) the insurance or contract under which the payment is made had been made with him.
- (3) For the purposes of subsection (1)(a)—
- (a) a retirement benefits scheme is “non-approved” unless it is—
 - (i) an approved scheme,
 - (ii) a relevant statutory scheme, or
 - (iii) a scheme set up by a government outside the United Kingdom for the benefit of its employees or primarily for their benefit, and
 - (b) benefits are provided in respect of an employee if they are provided for the employee’s spouse, widow or widower, children, dependants or personal representatives.

Status: Point in time view as at 31/12/2015.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)*

- (4) Sections 611, 611A and 612 apply for the purposes of this section as they apply for the purposes of Chapter 1 of Part 14.
- (5) Section 388 of ITEPA 2003 (apportionment of payments in respect of more than one employee) applies in relation to a sum within subsection (1) as it applies in relation to a sum within section 386 of that Act (charge on payments to non-approved retirement benefits schemes).
- (6) This section does not apply in any case where either of the following provisions of ITEPA 2003 provides for section 386 of that Act not to apply—
 - (a) section 389 (employments where earnings charged on remittance basis), and
 - (b) section 390 (non-domiciled employees with foreign employers).”

F1237

Textual Amendments

F12 Sch. 6 para. 37 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 2](#) (with [Sch. 2](#))

F1338

Textual Amendments

F13 Sch. 6 para. 38 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 2](#) (with [Sch. 2](#))

39 Omit section 313 (taxation of consideration for certain restrictive undertakings).

F1440

Textual Amendments

F14 Sch. 6 para. 40 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

41 Omit sections 315 to 318 (pensions etc. paid in respect of military or war service etc.).

42 Omit section 319 (crown servants: foreign service allowance).

43 Omit section 321 (consuls and other official agents).

F1544

Textual Amendments

F15 Sch. 6 para. 44 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F1645

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F16 Sch. 6 para. 45 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

- 46 Omit section 330 (compensation for National-Socialist persecution).
- 47 (1) Amend section 332 (expenditure and houses of ministers of religion) as follows.
 - (2) Omit subsections (1) and (2).
 - ^{F17}(3)
 - (4) Omit subsections (3A), (3B) and (4).

Textual Amendments

F17 Sch. 6 para. 47(3) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with [Sch. 2](#))

^{F18}48

Textual Amendments

F18 Sch. 6 para. 48 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F19}49

Textual Amendments

F19 Sch. 6 para. 49 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with [Sch. 2](#))

^{F20}50

Textual Amendments

F20 Sch. 6 para. 50 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F21}51

Textual Amendments

F21 Sch. 6 para. 51 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

- 52 In section 376(2) (qualifying borrowers and qualifying lenders) for the words from “an office or employment” to “Schedule E” substitute “ an office or employment which would, but for some special exemption or immunity from tax, be a taxable employment under Part 2 of ITEPA 2003 (as defined by section 66(3) of that Act) ”.

^{F22}53

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F22 Sch. 6 para. 53 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F23 54

Textual Amendments

F23 Sch. 6 para. 54 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F24 55

Textual Amendments

F24 Sch. 6 para. 55 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F25 56

Textual Amendments

F25 Sch. 6 para. 56 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F26 57

Textual Amendments

F26 Sch. 6 para. 57 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F27 58

Textual Amendments

F27 Sch. 6 para. 58 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

F28 59

Textual Amendments

F28 Sch. 6 para. 59 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

F29 60

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F29 Sch. 6 para. 60 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

^{F30}61

Textual Amendments

F30 Sch. 6 para. 61 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

^{F31}62

Textual Amendments

F31 Sch. 6 paras. 62-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F31}63

Textual Amendments

F31 Sch. 6 paras. 62-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F31}64

Textual Amendments

F31 Sch. 6 paras. 62-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F32}65

Textual Amendments

F32 Sch. 6 para. 65 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F33}66

Textual Amendments

F33 Sch. 6 para. 66 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F34}67

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F34 Sch. 6 para. 67 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

68 Omit section 589 (qualifying courses of training etc.).

^{F35}69

Textual Amendments

F35 Sch. 6 para. 69 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F36}70

Textual Amendments

F36 Sch. 6 para. 70 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

71 In section 591D (provisions supplementary to section 591C) omit subsection (6).

^{F37}72

Textual Amendments

F37 Sch. 6 para. 72 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36)

^{F38}73

Textual Amendments

F38 Sch. 6 para. 73 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36)

74 Omit sections 595 and 596 (payments by employer to retirement benefits scheme).

75 Omit sections 596A to 596C (benefits under non-approved retirement benefits schemes).

76 Omit section 597 (charge to tax: pensions).

77 In section 599A (charge to tax: payments out of surplus funds) omit subsections (5), (6) and (8).

78 Omit section 600 (charge to tax: unauthorised payments to or for employees).

^{F39}79

Textual Amendments

F39 Sch. 6 para. 79 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36)

Status: Point in time view as at 31/12/2015.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)*

- 80 ^{F40}(1)
- ^{F40}(2)
- ^{F40}(3)
- ^{F40}(4)
- ^{F40}(5)

(6) Omit subsection (3)(b)(iv) and the word “and” preceding it.

Textual Amendments
^{F40} Sch. 6 para. 80(1)-(5) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

81 In section 608 (charge to tax on annuities paid out of superannuation funds approved before 6th April 1980) omit subsection (4).

^{F41}82

Textual Amendments
^{F41} Sch. 6 para. 82 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

83 In section 613 (Parliamentary pension funds) omit subsections (1) to (3).

84 In section 614(3) (exemptions and reliefs in respect of income tax from investments etc. of certain pension schemes) for “paragraph (b), (c), (d) or (f) of subsection (2) of section 615” substitute “section 648, 649, 650 or 651 of ITEPA 2003”.

85 In section 615 (exemption from tax in respect of certain pensions) omit subsections (1), (2), (4), (5) and (8).

86 Omit section 616 (other overseas pensions).

^{F42}87

Textual Amendments
^{F42} Sch. 6 para. 87 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

88 Omit section 617A (tax credits under Part 1 of Tax Credits Act 2002 (c. 21)).

^{F43}89

Textual Amendments
^{F43} Sch. 6 para. 89 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

^{F44}90

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

Textual Amendments

F44 Sch. 6 para. 90 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

91 (1) Section 643 (employer’s contributions and personal pension income etc.) is amended as follows.

(2) Omit subsection (1).

(3) In subsection (5) omit “shall be assessable to tax under Schedule E (and section 203 shall apply accordingly) and”.

^{F45}92

Textual Amendments

F45 Sch. 6 paras. 92-95 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

^{F45}93

Textual Amendments

F45 Sch. 6 paras. 92-95 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

^{F45}94

Textual Amendments

F45 Sch. 6 paras. 92-95 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

^{F45}95

Textual Amendments

F45 Sch. 6 paras. 92-95 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

96 Omit sections 647 to 648A (personal pensions: unauthorised payments, contributions under unapproved arrangements and annuities).

^{F46}97

Textual Amendments

F46 Sch. 6 para. 97 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

^{F47}98

Textual Amendments

F47 Sch. 6 para. 98 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

F48 99

Textual Amendments

F48 Sch. 6 para. 99 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with [Sch. 36](#))

F49 100

Textual Amendments

F49 Sch. 6 para. 100 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

F50 101

Textual Amendments

F50 Sch. 6 paras. 101, 102 repealed (other than for corporation tax purposes) (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 9** (with [Sch. 9 paras. 1-9, 22](#)) and Sch. 6 paras. 101, 102 repealed (for corporation tax purposes with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

F50 102

Textual Amendments

F50 Sch. 6 paras. 101, 102 repealed (other than for corporation tax purposes) (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 9** (with [Sch. 9 paras. 1-9, 22](#)) and Sch. 6 paras. 101, 102 repealed (for corporation tax purposes with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

F51 103

Textual Amendments

F51 Sch. 6 para. 103 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 1** (with [Sch. 9 paras. 1-9, 22](#))

104 In section 824(4A) (repayment supplement: individuals and others) for “section 203” substitute “PAYE regulations”.

F52 105

Textual Amendments

F52 Sch. 6 para. 105 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

106 In section 830 (territorial sea and designated areas) omit subsection (5).

107 In section 831(3) (interpretation of ICTA) before the entry relating to “the Management Act” insert—

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)

““ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;”.

F53 108

Textual Amendments

F53 Sch. 6 para. 108 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F54 109

Textual Amendments

F54 Sch. 6 para. 109 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

- 110 Omit Schedules 6 and 6A (taxation of directors and others: cars and vans).
- 111 Omit Schedules 7 and 7A (taxation of benefit of loans).
- 112 (1) Amend Schedule 9 (approved share option schemes and profit sharing schemes) as follows.
- (2) Omit Parts 1, 2 and 6 except so far as relating to profit sharing schemes.
- (3) Omit Parts 3 and 4.
- 113 (1) Amend Schedule 10 (further provisions relating to profit sharing schemes) as follows.
- (2) In paragraphs 3(1) and 6(4) for “charging an individual to income tax under Schedule E” substitute “under which an amount counts as employment income of an individual”.
- (3) In paragraph 7—
- (a) in sub-paragraph (1), for “a participant in the scheme is chargeable to income tax under Schedule E” substitute “an amount counts as employment income of the participant”;
- (b) in sub-paragraph (6), for the words from “section 203” to “Schedule E” substitute “section 684 of ITEPA 2003 (PAYE regulations) and PAYE regulations as PAYE income payable to the recipient”, and
- (c) in sub-paragraph (7)(b)—
- (i) omit second “to”, and
- (ii) for “the participant is chargeable” substitute “is charged on the participant”.
- 114 Omit Schedule 11 (payments and other benefits in connection with termination of employment etc.).
- 115 Omit Schedule 11A (removal benefits and expenses).
- 116 Omit Schedule 12 (foreign earnings).
- 117 Omit Schedule 12AA (mileage allowances).
- 118 Omit Schedule 12A (ordinary commuting and private travel).

Status: Point in time view as at 31/12/2015.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Part 1 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. (See end of Document for details)*

119 In Schedule 14 (modification of section 266 in certain cases), in paragraph 5 for “section 595” substitute “ section 386 of ITEPA 2003 (payments to non-approved retirement benefits schemes) ”.

F55 120

Textual Amendments
F55 Sch. 6 para. 120 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F56 121

Textual Amendments
F56 Sch. 6 para. 121 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Status:

Point in time view as at 31/12/2015.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Part 1 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.