Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Pension Schemes Act 1993 (c. 48) is up to date with all changes known to be in force on or before 13 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

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SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Pension Schemes Act 1993 (c. 48)

In section 181(1) of the Pension Schemes Act 1993 (general interpretation), in the definition of "employee" for "emoluments chargeable to income tax under Schedule E" substitute " general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)".

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Pension Schemes Act 1993 (c. 48) is up to date with all changes known to be in force on or before 13 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. 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)