



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 1

#### OVERVIEW

#### **2 Abbreviations and general index in Schedule 1**

- (1) Schedule 1 (abbreviations and defined expressions) applies for the purposes of this Act.
- (2) In Schedule 1—
  - (a) Part 1 gives the meaning of the abbreviated references to Acts and instruments used in this Act, and
  - (b) Part 2 lists the places where expressions used in this Act are defined or otherwise explained.
- (3) Part 2 of Schedule 1 does not apply to expressions used in Chapters 6 to 9 of Part 7 (share incentive plans and other arrangements for acquiring shares): separate indexes relating to these Chapters appear at the end of Schedules 2 to 5.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 2 is up to date with all changes known to be in force on or before 21 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\(4\)](#)