



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 6

DISPUTES AS TO DOMICILE OR ORDINARY RESIDENCE

43 Appeal against [^{F1}Commissioners'] decision on domicile or ordinary residence

- (1) A person who has been given notice of [^{F2}the decision of the Commissioners for Her Majesty's Revenue and Customs] on a question under section 42 may, if aggrieved by that decision, appeal to the Special Commissioners.
- (2) The notice of appeal must be given to the [^{F3}Commissioners] within 3 months after the date on which the person is given notice of the [^{F3}Commissioners'] decision.

Textual Amendments

- F1** Words in s. 43 title substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(3\)\(e\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in s. 43(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 104](#); S.I. 2005/1126, art. 2(2)(h)
- F3** Words in s. 43(2) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(3\)\(d\)](#); S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 43 is up to date with all changes known to be in force on or before 21 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)

Modifications etc. (not altering text)

- C1** S. 43 applied by 1988 c. 1, s. 645(4C) (as inserted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, Sch. 6 para. 93(4) (with [Sch. 7](#)))

Status:

Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation:

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