



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### <sup>F1</sup>CHAPTER 6

#### DISPUTES AS TO DOMICILE OR ORDINARY RESIDENCE

### <sup>F1</sup>43 Appeal against Commissioners' decision on domicile or ordinary residence

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#### Textual Amendments

- F1** Pt. 2 Ch. 6 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 23**

#### Modifications etc. (not altering text)

- C1** Pt. 2 applied (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), **ss. 969(4)(a), 1329(1)** (with Sch. 2 Pts. 1, 2)
- C2** S. 43 modified (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 335**

**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 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\(4\)](#)