



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 12

#### PAYROLL GIVING

#### 715 Approval of schemes: regulation by Treasury

- (1) The Treasury may by regulations prescribe the circumstances in which [<sup>F1</sup>an officer of Revenue and Customs] may grant or withdraw approval of any—
- (a) scheme,
  - (b) kind of scheme, or
  - (c) agent.
- (2) The circumstances, whether relating to the terms of schemes or the qualifications of agents or otherwise, are to be such as the Treasury think fit.
- (3) The Treasury may by regulations make provision—
- (a) requiring a payer or agent who participates (or has at any time participated) in an approved scheme under this Part—
    - <sup>F2</sup>(i) .....
    - (ii) in prescribed circumstances, to furnish to [<sup>F1</sup>an officer of Revenue and Customs] prescribed information;
  - (b) for, and in relation to, appeals <sup>F3</sup>... against [<sup>F4</sup>a refusal by an officer of Revenue and Customs to approve], or [<sup>F5</sup>the officer's] withdrawal of approval from, any—
    - (i) scheme,
    - (ii) kind of scheme, or
    - (iii) agent;
  - (c) generally for giving effect to sections 713 and 714.

In this subsection “prescribed” means prescribed by the regulations.

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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 715 is up to date with all changes known to be in force on or before 23 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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### Textual Amendments

- F1** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 102(1)**; S.I. 2005/1126, art. 2(2)(h)
- F2** S. 715(3)(a)(i) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, **Sch. para. 10**
- F3** Words in s. 715(3)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 339**
- F4** Word in s. 715(3)(b) substituted (18.4.2005) by virtue of [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 118**; S.I. 2005/1126, art. 2(2)(h)
- F5** Words in s. 715(3)(b) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 103(2)(a)**; S.I. 2005/1126, art. 2(2)(h)

**Changes to legislation:**

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**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\(4\)](#)