



Finance Act 2003

2003 CHAPTER 14

PART 7

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX: GENERAL

Employment income and related matters

146 Payroll giving: extension of 10% supplement to 5th April 2004

In section 38 of the Finance Act 2000 (c. 17) (which provides for a 10% supplement on donations under the payroll deduction scheme), in subsection (6) (which limits the provision by reference to sums withheld by employers before 6th April 2003, and requires claims for reimbursement to be made before 6th April 2004)—

- (a) for “6th April 2003” substitute “ 6th April 2004 ”, and
- (b) for “6th April 2004” substitute “ 6th April 2005 ”.

Status:

Point in time view as at 10/07/2003. This version of this provision has been superseded.

Changes to legislation:

Finance Act 2003, Section 146 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.