



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 11

PAY AS YOU EARN

CHAPTER 1

INTRODUCTION

682 **Scope of this Part**

- (1) This Part provides for the assessment, collection and recovery of income tax in respect of PAYE income.
- (2) The provisions of this Part are contained in—
 - this Chapter (which gives the meaning of “PAYE income”),
 - Chapter 2 (PAYE: general),
 - Chapter 3 (PAYE: special types of payer or payee),
 - Chapter 4 (PAYE: special types of income),
 - Chapter 5 (PAYE settlement agreements), and
 - Chapter 6 (miscellaneous and supplemental).
- (3) Provision for PAYE regulations is made by Chapters 2 to 6.