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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

**PART 6**

**PAYE SETTLEMENT AGREEMENTS**

*Payment of tax under PSA*

**Payment of tax and recovery proceedings**

**109.**—(1) The employer must pay to the Inland Revenue by the due date the aggregate amount for which the employer is accountable to the Board of Inland Revenue under a PSA.

(2) “The due date” means 19th October following the end of the tax year to which the PSA relates.

(3) Part 6 of TMA (collection and recovery) applies to the recovery of the aggregate amount or any part of it (“the amount of tax”) as if it were income tax charged on the employer.

(4) But summary proceedings for the recovery of the amount of tax may be brought in England, Wales or Northern Ireland at any time before the expiry of 12 months beginning with the due date.

(5) Proceedings may be brought for the recovery of the amount of tax without distinguishing the amounts which the employer is liable to pay in respect of each employee under the PSA and without specifying the employees in question.

(6) The amount of tax is one cause of action or one matter of complaint for the purposes of proceedings under sections 65, 66 and 67 of TMA(1) (magistrates' courts, county courts and inferior courts in Scotland).

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(1) Section 65 was amended by section 57(1) of the Finance Act 1984 (c. 43) and paragraph 30 of Schedule 19 to the Finance Act 1998 (c. 36); section 66 was amended by section 57(2) of the Finance Act 1984, section 89(1) of the Finance Act 2001 (c. 9), S.I.1980/397 (N.I. 3) and S.I. 1991/724; section 67 was amended by section 58 of the Finance Act 1976 (c. 40), section 156 of the Finance Act 1995 (c. 4) and section 89(1) of the Finance Act 2001.