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STATUTORY INSTRUMENTS

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**2003 No. 2682**

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

PART 7

SPECIAL CASES

CHAPTER 4

DIRECT COLLECTION AND SPECIAL ARRANGEMENTS

**Direct collection: employee to keep records**

**143.**—(1) Whenever the employee receives any relevant payment during the tax year, the employee must record in the deductions working sheet—

- (a) the amount of the payment,
- (b) the date on which it was received, and
- (c) the total payments to date.

(2) In addition, the employee must record in the deductions working sheet in relation to the last date in a tax quarter on which the employee receives a relevant payment—

- (a) the total free pay to date or, as the case may be, the total additional pay to date in relation to that date according to the employee's code, and
- (b) the corresponding total tax to date.

(3) If the employee does not receive any relevant payments in a tax quarter, the last day of the quarter must be used for the purposes of paragraph (2).

(4) If the employee receives relevant payments in more than one capacity, no account is to be taken for the purposes of this regulation and regulations 144 to 147 of the relevant payments received by the employee in any capacity other than that mentioned in the deductions working sheet.

(5) In this regulation and regulations 145 and 146, "total payments to date" means, in relation to any date, the sum of all relevant payments received by the employee from the beginning of the tax year up to and including that date, irrespective of the person or persons from whom it was received.