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STATUTORY INSTRUMENTS

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**2003 No. 2682**

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

**PART 3**

**DEDUCTION AND REPAYMENT OF TAX**

**CHAPTER 1**

**DEDUCTION AND REPAYMENT**

*The non-cumulative basis*

**Non-cumulative basis: general rule for deductions**

**27.—**(1) On making a relevant payment, the employer must deduct the amount of tax which would have been deductible in accordance with the appropriate tax tables, by reference to the employee's code, if the payment had been made on the first day of the tax year.

(2) This is subject to—

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regulation 28

modification of general rule

regulation 29

aggregation of payments.

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