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STATUTORY INSTRUMENTS

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**2003 No. 2682**

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

**PART 4**

**PAYMENTS, RETURNS AND INFORMATION**

**CHAPTER 1**

**PAYMENT OF TAX AND ASSOCIATED RETURNS**

*Recovery*

**Recovery of tax and interest**

**84.**—(1) In this regulation, “the unpaid amount” means any amount of tax or interest which—

- (a) an employer is liable to pay under regulation 76(2), 77(6), 78(8), 79(2)(b) or 82(2);
- (b) an employee is liable to pay under regulation 72(7) or regulation 81(6).

(2) Part 6 of TMA (collection and recovery) applies to the recovery of the unpaid amount as if it were income tax charged on the employer or employee (as the case may be) but with the modification indicated in paragraph (3).

(3) Summary proceedings for the recovery of the unpaid amount may be brought in England and Wales or Northern Ireland at any time before the end of the period which applies for the purposes of the regulation in question, as shown in Table 4.

**Table 4**

Period for summary proceedings for the recovery of unpaid amount

<i>1. Regulation</i>	<i>2. Period</i>
Regulation 76(2)	(a) (a) 12 months after the date by which the statement specified in regulation 73(7) must be delivered, or (b) if that statement is delivered after that date, 12 months after its delivery.
Regulations 77(6), 78(8) and 82(2)	(a) (a) 12 months after the date on which the unpaid amount became payable, or (b) if a return has been required under regulation 77, 12 months after the date of the delivery of that return to the Inland Revenue.
Regulation 79(2)(b)	12 months after the date of the certificate.

<i>1. Regulation</i>	<i>2. Period</i>
Regulations 72(7) and 81(6)	12 months after the date on which the unpaid amount became payable.

(4) Proceedings against an employer may be brought for the recovery of the unpaid amount without distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question.

(5) The unpaid amount 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).

(6) But paragraphs (4) and (5) do not prevent the bringing of separate proceedings for the recovery of each of the amounts which the employer is liable to pay for any tax period in respect of each of the employees.

(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.