



Finance Act 2014

2014 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Other provisions

19 Payments by employer on account of tax where deduction not possible

- (1) In section 222 of ITEPA 2003 (payments by employer on account of tax where deduction not possible), in subsection (1)(c), for “beginning with the relevant date” substitute “ after the end of the tax year in which the relevant date falls ”.
- (2) The amendment made by this section has effect in relation to payments of income treated as made on or after 6 April 2014.

Status:

Point in time view as at 17/07/2014.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations.