
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 11

SUPPLEMENTARY PROVISIONS

Miscellaneous appeals

Appeals: supplementary provisions

217.—(1) The following provisions of TMA apply to appeals under the regulations listed in paragraph (2) as they apply to an appeal under section 31 of TMA⁽¹⁾—

section 31A(5) and (6)	notice of appeal
section 31B	appeals to General Commissioners
section 31D	election to bring appeal before Special Commissioners.

(2) The regulations are—

regulation 99(3)	appeal against improper purpose notice
regulation 200(3)	appeal against e-payment notice
regulation 202(2)	appeal against default notice
regulation 208(2)	appeal against e-filing notice.

(3) In an appeal under the regulations listed in paragraph (2) and regulation 204(4) (appeal against surcharge notice), the relevant place for the purposes of paragraph 3(1)(a) of Schedule 3 to TMA⁽²⁾ (rules for assigning proceedings to General Commissioners) is the place which at the time of the notice of appeal is—

- (a) the employer's place of business in the United Kingdom, or
- (b) if there is no such place, the employer's place of residence in the United Kingdom.

(4) In paragraph (3)—

“place of business” means—

- (a) the place where the trade, profession, vocation or business with which the proceedings are concerned is carried out, or
- (b) if more than one such place, the head office or place where it is mainly carried out; and

⁽¹⁾ Sections 31 to 31D were substituted by paragraph 11 of Schedule 29 to the Finance Act 2001 (c. 9).

⁽²⁾ Schedule 3 was substituted by paragraph 10 of Schedule 22 to the Finance Act 1996 (c. 8), and paragraph 3 of Schedule 3 was amended by paragraph 142 of Schedule 6 to ITEPA.

“place of residence” means the employer’s usual place of residence or, if that is unknown, the employer’s last known place of residence.