
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 6

PAYE SETTLEMENT AGREEMENTS

Making and effect of PSA

[^{F1}HMRC] and employer may make PSA

105.—(1) [^{F2}HMRC] and an employer may agree that paragraph (2) applies in respect of income tax on qualifying general earnings of the employer's employees for a tax year [^{F3}and for any subsequent tax years].

(2) In relation to qualifying general earnings included in the agreement, the employer is—

- (a) accountable to [^{F4}HMRC] in accordance with the terms of the agreement and this Part, and
- (b) not accountable in accordance with the rest of these Regulations.

(3) Such an agreement is referred to as a PAYE settlement agreement (“PSA”).

[^{F5}(4) A PSA will continue to have effect until cancelled.]

Textual Amendments

- F1** Word in [reg. 105 heading](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 7\(a\)](#)
- F2** Words in [reg. 105\(1\)](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 7\(b\)\(i\)](#)
- F3** Words in [reg. 105\(1\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 7\(b\)\(ii\)](#)
- F4** Word in [reg. 105\(2\)\(a\)](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 7\(c\)](#)
- F5** [Reg. 105\(4\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 7\(d\)](#)

Commencement Information

- I1** [Reg. 105](#) in force at 6.4.2004, see [reg. 1](#)

Qualifying general earnings

106.—(1) Qualifying general earnings are those general earnings which meet conditions A and B.

(2) Condition A is that the general earnings consist of—

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- (a) taxable benefits provided or made available by reason of employments with the employer, or
 - (b) expenses paid to persons holding those employments.
- (3) Condition B is that the employer and the Inland Revenue agree that the general earnings are—
- (a) minor, as regards the amount of the sums paid or the type of benefit provided or made available,
 - (b) irregular, as regards the frequency in which, or the times at which, the sums are paid or the benefit is provided or made available,
 - (c) paid in circumstances where deduction of tax by reference to the tax tables is impracticable, or
 - (d) in the case of a benefit provided or made available, shared between employees so that apportionment of the benefit between the employees is impracticable.
- (4) “Taxable benefit”, in relation to an employee, means any benefit provided or made available, other than in the form of a payment of money, to the employee or to a person who is a member of the employee’s family or household.
- (5) General earnings to which regulation 112(2)(a) or (b) (pre-agreement general earnings etc) apply are not qualifying general earnings.

Commencement Information

I2 Reg. 106 in force at 6.4.2004, see [reg. 1](#)

Effect of PSA

107.—(1) Qualifying general earnings included in the PSA are treated as excluded from an employee’s income for the purposes of determining the amount of the employee’s liability to income tax for the tax [^{F6}years] to which the PSA relates.

- (2) But this does not affect—
 - (a) the chargeability of those qualifying general earnings to income tax, or
 - (b) the employer’s liability under the PSA to account for income tax in respect of those qualifying general earnings.

(3) Sums in respect of income tax for which an employer is accountable to [^{F7}HMRC] under a PSA are not to be treated, for the purposes of these Regulations, as tax deducted from relevant payments.

(4) An employee has no right to be treated as having paid tax in respect of sums for which the employer is accountable under a PSA, and accordingly is not entitled to claim or receive any refund of tax paid by the employer under the PSA.

(5) An employee must, subject to paragraph (6), be treated as relieved from any obligations under the Income Tax Acts—

- (a) to keep records containing information relating to qualifying general earnings included in a PSA, or
- (b) to deliver returns in respect of those qualifying general earnings.

(6) Paragraph (5) does not apply for the purposes of the obligations imposed on the employer under regulation 117 ([^{F8}retention] of PSA records).

- (7) Qualifying general earnings comprised in a PSA are not to be included—

- (a) in a return by the employer under regulation [^{F9}67B, 67D, 67E,] 73, 74, or 75 (returns of relevant payments and tax deducted), nor
- (b) in particulars provided by the employer under regulation 85 (annual return of other earnings ([^{F10}Form P11D])).

Textual Amendments

- F6** Word in reg. 107(1) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **8(a)**
- F7** Word in reg. 107(3) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **8(b)**
- F8** Word in reg. 107(6) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **8(c)**
- F9** Words in reg. 107(7)(a) inserted (6.4.2012) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822), regs. 1(1), **45**
- F10** Words in reg. 107(7)(b) substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2015 (S.I. 2015/1927), regs. 1(1), **12**

Commencement Information

- I3** Reg. 107 in force at 6.4.2004, see **reg. 1**

Payment of tax under PSA

Calculation of tax payable under PSA

108.—[^{F11}(1) A PSA must provide that the employer is accountable to HMRC for the income tax due.]

[^{F12}(1A) A PSA must provide for the sums due to be—

- (a) computed annually in accordance with the factors specified in paragraph (2), and
- (b) comprised of the amounts specified in paragraph (3)]

(2) The factors are—

- (a) in the case of qualifying general earnings comprising sums paid in respect of expenses, the estimated aggregate amount of such payments on which income tax is chargeable, reduced by such amount (if any) as would have been deductible if the qualifying general earnings had not been included in the PSA;
- (b) in the case of qualifying general earnings comprising benefits provided or made available, the estimated aggregate amount of the cash equivalents and other amounts on which income tax is chargeable, reduced by such amount (if any) as would have been deductible if the qualifying general earnings had not been included in the PSA;
- (c) the total number of employees in receipt of qualifying general earnings comprised in the PSA;

[^{F13}(d) the number of those employees respectively chargeable to income tax—

- (i) at only the basic rate for the tax year to which the [^{F14}computation] relates, and
- (ii) at both the basic rate and the higher rate for that tax year; [^{F15}and
- (iii) at the basic, higher and additional rates for that tax year;][^{F16}and]

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- [^{F17}(iv) at any Scottish rate applicable for the tax year to which the computation relates;
[^{F18}and]]
- [^{F19}(v) at any Welsh rate applicable for the tax year to which the computation relates;]]
- (e) such other matters as are agreed by [^{F20}HMRC] and the employer to be relevant in relation to the qualifying general earnings comprised in the PSA.
- (3) The amounts specified for the purposes of [^{F21}paragraph (1A)(b)] are—
- (a) an amount equal to income tax on the aggregate of the amounts computed in accordance with paragraph (2)(a) and (b), calculated so as to take account of the factor specified in paragraph (2)(d); and
- (b) a further amount reflecting an estimate of the income tax on the benefit to the employees of having no tax liability on the qualifying general earnings included in the PSA.

Textual Amendments

- F11** Reg. 108(1) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(a)**
- F12** Reg. 108(1A) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(b)**
- F13** Reg. 108(2)(d) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **12(a)**
- F14** Word in reg. 108(2)(d)(i) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(c)(i)**
- F15** Reg. 108(2)(d)(iii) and word inserted (6.4.2011) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2011 \(S.I. 2011/729\)](#), regs. 1, **14**
- F16** Word in reg. 108(2)(d)(iii) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(c)(ii)**
- F17** Reg. 108(2)(d)(iv) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(c)(iii)**
- F18** Word in reg. 108(2)(d)(iv) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2018 \(S.I. 2018/1327\)](#), regs. 1(1), **5(a)**
- F19** Reg. 108(2)(d)(v) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2018 \(S.I. 2018/1327\)](#), regs. 1(1), **5(b)**
- F20** Word in reg. 108(2)(e) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **12(b)**
- F21** Words in reg. 108(3) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **9(d)**

Commencement Information

- I4** [Reg. 108](#) in force at 6.4.2004, see [reg. 1](#)

Payment of tax and recovery proceedings

109.—(1) The employer must pay to [^{F22}HMRC] by the due date the aggregate amount for which the employer is accountable to [^{F23}HMRC] under a PSA [^{F24}in relation to the preceding tax year].

(2) “The due date” means 19th October following the end of [^{F25}each tax year] to which the [^{F26}computation] relates.

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(3) Part 6 of TMA (collection and recovery) applies to the recovery of the aggregate amount or any part of it (“the amount of tax”) as if it were income tax charged on the employer.

(4) But summary proceedings for the recovery of the amount of tax may be brought in England, Wales or Northern Ireland at any time before the expiry of 12 months beginning with the due date.

(5) Proceedings may be brought for the recovery of the amount of tax without distinguishing the amounts which the employer is liable to pay in respect of each employee under the PSA and without specifying the employees in question.

(6) The amount of tax 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).

Textual Amendments

- F22** Word in reg. 109(1) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **10(a)(i)**
- F23** Word in reg. 109(1) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **10(a)(ii)**
- F24** Words in reg. 109(1) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **10(a)(iii)**
- F25** Words in reg. 109(2) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **10(b)(i)**
- F26** Word in reg. 109(2) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **10(b)(ii)**

Commencement Information

- I5** [Reg. 109](#) in force at 6.4.2004, see [reg. 1](#)

Formal determination of tax payable by the employer

110.—(1) This regulation applies if it appears to the Inland Revenue that there may be an amount payable under regulation 109(1) for any tax year which has not been paid by the due date (as defined by regulation 109(2)).

(2) The Inland Revenue may determine the amount payable to the best of their judgment.

(3) If a determination is made, the Inland Revenue must serve notice of it on the employer.

(4) A determination under this regulation is subject to Parts 4, 5 [^{F27}, 5A] and 6 of TMA (assessment, appeals, collection and recovery) as if—

- (a) the determination were an assessment, and
- (b) the amount determined were income tax charged on the employer,

and those Parts of TMA apply accordingly with any necessary modifications.

^{F28}(5)

(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.

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Textual Amendments

- F27** Word in reg. 110(4) inserted (in relation to the tax year 2010-11 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **3**
- F28** Reg. 110(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 106**

Commencement Information

- I6** [Reg. 110](#) in force at 6.4.2004, see [reg. 1](#)

Form and commencement of PSA

Form of PSA

111.—(1) A PSA must be—

- (a) in writing, and
- (b) signed and dated by the employer and [^{F29}HMRC].

(2) A PSA must incorporate, whether by specification or indirect reference—

- (a) the qualifying general earnings included in the PSA,
- (b) the method of calculation, determined in accordance with regulation 108, of the amount of income tax for which the employer is to be accountable in respect of those qualifying general earnings, and
- (c) the due date by which, in accordance with regulation 109, income tax in respect of those qualifying general earnings is due and payable.

[^{F30}(3) In paragraph (1) “in writing” includes electronic communications and “signed” includes electronic signatures.]

Textual Amendments

- F29** Word in [reg. 111\(1\)\(b\)](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **11(a)**
- F30** [Reg. 111\(3\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **11(b)**

Commencement Information

- I7** [Reg. 111](#) in force at 6.4.2004, see [reg. 1](#)

Commencement of PSA

112.—(1) A PSA may be entered into at any time before 6th July following the end of the [^{F31}first] tax year for which it is to have effect (“the year in question”).

(2) A PSA entered into after the beginning of the year in question cannot apply to—

- (a) general earnings which, when the PSA is entered into, have been, or should have been, paid earlier in the year in question under deduction of tax in accordance with Part 3, or
- (b) general earnings consisting of benefits which, when the PSA is entered into, are or were reflected in the employee’s code for the year in question in accordance with Part 2.

Textual Amendments

- F31** Word in [reg. 112\(1\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 12](#)

Commencement Information

- I8** [Reg. 112](#) in force at 6.4.2004, see [reg. 1](#)

Variation and cancellation of PSA

Variation of PSA

113.—(1) [^{F32}HMRC] and the employer may, by agreement and consistently with the provisions of this Part, vary the terms of a PSA entered into by them.

(2) The agreement must be—

- (a) in writing, and
- (b) signed and dated by the employer and by [^{F33}HMRC].

(3) The last date for variation of a PSA is 6th July following the end of the [^{F34}first tax year to which the variation relates]^{F35}....

[^{F36}(4) In paragraph (2) “in writing” includes electronic communications and “signed” includes electronic signatures.]

Textual Amendments

- F32** Word in [reg. 113\(1\)](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 13\(a\)](#)
- F33** Word in [reg. 113\(2\)](#) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 13\(b\)](#)
- F34** Words in [reg. 113\(3\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 13\(c\)\(i\)](#)
- F35** Words in [reg. 113\(3\)](#) omitted (6.4.2018) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 13\(c\)\(ii\)](#)
- F36** [Reg. 113\(4\)](#) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), [regs. 1, 13\(d\)](#)

Commencement Information

- I9** [Reg. 113](#) in force at 6.4.2004, see [reg. 1](#)

Cancellation of PSA

114.—[^{F37}(1) Either HMRC or the employer may cancel a PSA.]

(2) Cancellation must be effected by [^{F38}a notice in writing to the other party].

(3) A cancellation comes into effect from the date of the notice.

(4) If a PSA is cancelled, this Part does not apply to general earnings—

- (a) to which the cancelled PSA related, and

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- (b) which are paid, or (as the case may be) provided or made available, after the employer receives notice of the cancellation.

[^{F39}(5) In paragraph (2) “in writing” includes electronic communications.]

Textual Amendments

- F37** Reg. 114(1) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **14(a)**
- F38** Words in reg. 114(2) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **14(b)**
- F39** Reg. 114(5) inserted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018 \(S.I. 2018/267\)](#), regs. 1, **14(c)**

Commencement Information

- I10** Reg. 114 in force at 6.4.2004, see [reg. 1](#)

Interest

Interest on unpaid tax

115.—(1) This regulation applies if an employer has not paid to the Inland Revenue by the due date (as defined by regulation 109(2)) the full amount for which the employer is liable under this Part.

(2) The unpaid amount carries interest at the prescribed rate from the due date until payment (“the interest period”).

(3) Paragraph (2) applies even if the due date is a non-business day as defined by section 92 of the Bills of Exchange Act 1882(2).

(4) Any change made to the prescribed rate during the interest period applies to the unpaid amount from the date of the change.

(5) Interest is recoverable as if it were an amount payable under the PSA.

(6) “The prescribed rate” means the rate applicable under section 178 of the Finance Act 1989(3) for the purposes of section 86 of TMA(4).

Commencement Information

- I11** Reg. 115 in force at 6.4.2004, see [reg. 1](#)

Interest on overpaid tax

116.—(1) This regulation applies if tax in respect of [^{F40}a tax year] to which a PSA relates is repaid to the employer after the due date (as defined by regulation 109(2)).

(2) The tax repaid carries interest at the prescribed rate from the later of—

- (a) the due date [^{F41}for a tax year], and
- (b) the date on which the tax was paid,

(2) 1882 c. 61; section 92 was amended by sections 3(1) and 4(4) of the Banking and Financial Dealings Act 1971 (c. 80).

(3) 1989 c. 26, to which there are amendments not relevant to these Regulations.

(4) Section 86 was substituted by section 110(1) of the Finance Act 1995 (c. 4) and amended by section 131 of, and paragraph 3 of Schedule 18 to, the Finance Act 1996 (c. 18).

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until the order for the repayment is issued (“the interest period”).

(3) Any change made to the prescribed rate during the interest period applies to the tax repaid from the date of the change.

(4) “The prescribed rate” means the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 824 of ICTA(5).

Textual Amendments

- F40** Words in reg. 116(1) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **15(a)**
- F41** Words in reg. 116(2) inserted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **15(b)**

Commencement Information

- I12** Reg. 116 in force at 6.4.2004, see **reg. 1**

Records

[^{F42}Retention] of PSA records

117.—^{F43}(1) An employer must keep PSA records for not less than 3 years after the end of the most recent tax year to which they relate.]

- (2) “PSA records” means all books, documents and other records relating to—
 - (a) the qualifying general earnings comprised in the PSA,
 - (b) the calculation of amounts for which the employer is accountable to ^{F44}HMRC] in accordance with the PSA, and
 - (c) the payment of those amounts to ^{F45}HMRC].

- ^{F46}(3)
- ^{F47}(4)
- ^{F48}(5)
- ^{F49}(6)
- ^{F50}(7)
- ^{F51}(8)

Textual Amendments

- F42** Word in reg. 117 heading substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(a)**
- F43** Reg. 117(1) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(b)**

(5) Section 824 was amended by paragraph 7 of Schedule 13 to the Finance Act 1988 (c. 39), sections 110(5), 111(4), 158(2) and 179(1) of, and Parts 4, 8 and 10 of Schedule 17 to, the Finance Act 1989 (c. 26), paragraph 14(52) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12), paragraph 41 of Schedule 19 to the Finance Act 1994 (c. 9), section 92 of the Finance Act 1997 (c. 16), section 41 of the Finance Act 1999 (c. 16), section 90 of the Finance Act 2001 (c. 9), and paragraph 104 of Schedule 6 to ITEPA.

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- F44** Word in reg. 117(2)(b) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(c)(i)**
- F45** Word in reg. 117(2)(c) substituted (6.4.2018) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(c)(ii)**
- F46** Reg. 117(3) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**
- F47** Reg. 117(4) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**
- F48** Reg. 117(5) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**
- F49** Reg. 117(6) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**
- F50** Reg. 117(7) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**
- F51** Reg. 117(8) omitted (6.4.2018) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2018 (S.I. 2018/267), regs. 1, **16(d)**

Commencement Information

- I13** Reg. 117 in force at 6.4.2004, see **reg. 1**

Changes to legislation:

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)