
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 1

COUNCILLORS' ALLOWANCES

Regulations apply as if basic rate option were issue of code

121. If a councillor exercises the basic rate option, these Regulations apply as if the Inland Revenue had issued the basic rate code in respect of the allowances.