Status	This is th	e original	l version i	(as it was	originally	made

STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7 SPECIAL CASES CHAPTER 3 HOLIDAY PAY FUNDS

Deduction of tax

136. On making any payment of holiday pay to a recipient, a fund must deduct income tax at the basic rate in force at the time the payment is made.