
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 2

CODES

Appeals and amendment

Objections and appeals against employee's code

18.—(1) An employee who objects to the determination of a code must state the grounds of objection.

(2) On receiving the notice of objection the Inland Revenue may amend the determination of the code by agreement with the employee.

(3) If the Inland Revenue and employee do not reach agreement, the employee may appeal to the General Commissioners against the determination of the code by giving notice to the Inland Revenue.

(4) On appeal, the General Commissioners must determine the code in accordance with these Regulations.

(5) For the purposes of paragraph 3(1)(a) of Schedule 3 to TMA(1) (rules for assigning proceedings to General Commissioners), the relevant place for an appeal under this regulation is—

- (a) the place where the employment is situated, or
- (b) if there is no such place, the place where the employee lives.

(1) 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.