
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 3

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 4

MISCELLANEOUS

Repayment during unpaid leave

63.—(1) This regulation applies if—

- (a) an employee is not entitled to receive any relevant payments on a normal pay day because of absence from work,
- (b) the cumulative basis would have been used in relation to a payment made on that day,
- (c) the employee does not fall within regulation 64(1) (absence from work due to participation in trade dispute), and
- (d) the employee, or the employee's authorised representative, makes an application in person to the employer.

(2) The employer must—

- (a) comply with regulation 23 (cumulative basis: deduction and repayment) and accordingly repay any tax due to the employee, and
- (b) comply with regulation 66(4) to (6) (completion of deductions working sheet),

as if the pay day were one on which relevant payments of nil had been made.