
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

CHAPTER 1

PAYMENT OF TAX AND ASSOCIATED RETURNS

F1 ...

[^{F1}Employee's appeal against a direction notice

- 72G.**—(1) An employee may appeal against a direction notice under regulation 72F—
- (a) by notice to HMRC,
 - (b) within 30 days of the issue of the direction notice,
 - (c) specifying the grounds of the appeal.
- (2) For the purposes of paragraph (1) the grounds of appeal are that—
- (a) the employee did not receive a relevant payment;
 - (b) the amount specified in the notice is incorrect, because all or part of it did not fall within regulation 72E(1)(b)(i) or (ii);
 - (c) no trigger event within regulation 72E(5) occurred; or
 - (d) a trigger event within regulation 72E(5) occurred before 6th April 2008.
- (3) On an appeal under paragraph (1) [^{F2}that is notified to the tribunal, the tribunal] may—
- (a) if it appears ... that the direction should not have been made, set aside the direction; or
 - (b) if it appears ... that the amount specified in the notice is incorrect, increase or reduce the amount accordingly.]

Textual Amendments

- F1** Regs. 72E-72G inserted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, 7
- F2** Words in reg. 72G(3) substituted (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. 100(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 72G.