
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 1

INTRODUCTION

Interpretation

Employee's code

8.—(1) An employee's code is the code—

- (a) issued to an employer for use in respect of the employee for a tax year,
- (b) applied by these Regulations for use by an employer in respect of the employee, or
- (c) issued to an employee in accordance with regulation 142 (direct collection).

(2) A code is issued to an employer if it is contained in a document that is sent—

- (a) to the employer, or
- (b) to a person acting on behalf of the employer,

by the Inland Revenue, and any code so issued is received by the employer for the purposes of these Regulations.