
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

[^{F1}CHAPTER 3A

Certain debts of companies under Chapter 7 of Part 2 of ITEPA (agencies)

[^{F1}Recovery of sums due under personal liability notice: application of Part 6 of TMA

97ZE.—(1) For the purposes of this Chapter, Part 6 of TMA (collection and recovery) applies as if—

- (a) the personal liability notice were an assessment, and
- (b) the specified amount, and any interest on that amount under regulation 97ZB(2)(b)(ii), were income tax charged on the director upon whom the notice is served,

and that Part of that Act applies with the modification in paragraph (2) and any other necessary modifications.

(2) Summary proceedings for the recovery of the specified amount, and any interest on that amount under regulation 97ZB(2)(b)(ii), may be brought in England and Wales or Northern Ireland at any time before the end of the period of 12 months beginning with the day after the day on which personal liability notice is served.]

Textual Amendments

F1 Pt. 4 Ch. 3A inserted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 17\(1\)\(5\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 97ZE.