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STATUTORY INSTRUMENTS

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**2011 No. 1583**

**The Finance Act 2009 (Consequential Amendments) Order 2011**

**Amendment of the Income Tax (Earnings and Pensions) Act 2003**

- 2.—(1) The Income Tax (Earnings and Pensions) Act 2003(1) is amended as follows.
- (2) In section 1(3)(2) (overview of contents of this Act), omit “and” at the end of paragraph (b) and after that paragraph insert—
- “(ba) allows deductions to be made from such income in respect of certain debts payable to the Commissioners for Her Majesty’s Revenue and Customs (see Part 11), and”.
- (3) In section 684(7AA)(3) (PAYE Regulations) for “section” substitute “Part”.
- (4) In section 685(1)(a)(4) (tax tables) for “is” substitute “and any relevant debts payable during that tax year are”.
- (5) In section 685(1)(b)—
- (a) after “the income tax” insert “and any relevant debts”,
- (b) for “is such”, substitute “are such”,
- (c) in sub-paragraph (i)—
- (i) after “the total net income tax” insert “and any relevant debts”, and
- (ii) after “the total income tax” insert “and the total amount of any relevant debts”.
- (6) In section 687 (payments by intermediary)—
- (a) in subsection (2) after “income tax” insert “and any relevant debts”,
- (b) in subsection (3)(a)—
- (i) after “deduction of income tax” insert “and any relevant debts”,
- (ii) after “any income tax due” insert “and any relevant debts deductible”.
- (7) In section 689 (employee of non-UK employer)—
- (a) in subsection (1)(d) for “is” substitute “and any relevant debts are”,
- (b) in subsection (3)(a)—
- (i) after “income tax” in the first place insert “and any relevant debts due under the PAYE regulations”,
- (ii) after “income tax” in the second place, insert the words “and any relevant debts deductible”.
- (8) In section 690(9)(b) (employee non-resident, etc)—
- (a) after “repayment of income tax” insert “and any relevant debts”, and

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(1) 2003 c.1.

(2) Section 1 was amended by paragraph 426 of Schedule 1 to the Income Tax Act 2007 (c. 3).

(3) Section 684(7AA) was inserted by paragraph 6 of Schedule 58 to the Finance Act 2009 (“FA 2009”).

(4) Section 685(1) was amended by paragraph 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) (“the 2005 Act”) and paragraph 9(3) of Schedule 58 to FA 2009.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (b) after “obligation to pay income tax underpaid” insert “and any relevant debts that remain wholly or partly unpaid”.
- (9) In section 691(5) (mobile UK workforce)—
  - (a) in subsection (1)(c) after “income tax” insert “and any relevant debts”,
  - (b) in subsection (2) for “income tax is” substitute “income tax and any relevant debts are”, and
  - (c) in subsection (5) for “is” in the first place substitute “and any relevant debts are”.
- (10) In section 712(1) (interpretation of this Part), after “The above definitions are subject to sections 688 and 710(2)(b)”, insert—

“relevant debt” has the meaning given by section 684(7AA).”.
- (11) In Part 2 of Schedule 1 (index of expressions defined in this Act or ICTA)(6), after the reference to “relevant benefits” insert—

“relevant debt (in Part 11) section 684(7AA)”.

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(5) Section 691 was amended by paragraph 102 to Schedule 4 to the 2005 Act.

(6) Part 2 of Schedule 2 was amended by section 249(12) of the Finance Act 2004 (c. 12). There are other amendments but none are relevant.