
STATUTORY INSTRUMENTS

2003 No. 2682

INCOME TAX

The Income Tax (Pay As You Earn) Regulations 2003

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Commons - - - 30th October 2003
Coming into force 6th April 2004

THE INCOME TAX (PAY AS YOU EARN) REGULATIONS 2003

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Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003. (See end of Document for details)

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220. Transitional provisions, savings and revocations
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SCHEDULE A1 — Real time returns

1. The information specified in this Schedule is as follows.
2. Information about the employer
3. The employer's PAYE reference.
4. The employer's accounts office reference.
5. If applicable, an indication that this is the final return...
6. If applicable, an indication that this is the final return...
7.
8. Information about the employee
9. The employee's date of birth.
10. The employee's current gender.
11. If known, the employee's national insurance number.
12. If the employee's national insurance is not known, the employee's...
13. The number used by the employer to identify the employee...
14. If the number used by the employer to identify the...
- 14A If applicable, an indication that the payment to which the...
- 14B Where the return relates to a payment within paragraph 14A,...
15. Information about payments to the employee, etc
16. The total payments to date in this employment.
- 16A The value of any relevant payments to date in this...
17. The total net tax deducted in relation to the total...
18. The employee's pay frequency or an indication that payments are...
19. The date of the payment the return relates to.
20. The tax week number or tax month number in which...
21. An indication of which of the following bands the number...
22. The value of the payment the return relates to.
- 22A If applicable, an indication that comprised within the payment is—...
- 22B (1) If applicable, an indication that comprised within the payment...
- 22C (1) If applicable, an indication that comprised within the payment...
- 22D If applicable, an indication that comprised within the payment is...
- 22E If applicable, an indication that the payment to which the...
23. The tax code operated on the payment the return relates...
24. If applicable, an indication that the employee's tax code is...
25. The total net tax deducted from the payment the return...
26. The value of any amount comprised within the payment made...

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- 26A The value of the amounts referred to in paragraph 26...
- 27. If the employer is required by regulation 67CA(1)(a) (notifications of...
- 28. If the employer is required by regulation 67CA(1)(a) to include...
- 29. The value of the payment after allowable pension contributions within...
- 30. The value, if any, of allowable pension contributions within the...
- 30A The value of the contributions referred to in paragraph 30...
- 31. The value, if any, of employee pension contributions other than...
- 31A The value of the contributions referred to in paragraph 31...
- 32. The value of any earnings for the purposes of the...
- 33. In paragraphs 15 to 31, “payment” means the relevant payment...
- 34. In paragraph 32, “total payment” means the relevant payment the...
- 34A If applicable, an indication that during the period since the...
- 35. Information on the commencement of employment
- 36. The date on which the employment commenced or will commence....
- 37. The employee’s address.
- 38. If known, the employee’s passport number.
- 39. An indication of which of the statements in paragraph 41...
- 40. If the employee is a seconded expatriate, the information required...
- 41. The statements in this paragraph are— (a) the employment is...
- 42. An indication of whether the employee is a seconded expatriate...
- 43. The statements in this paragraph are— (a) the employee intends...
- 44.
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- 46. If applicable, an indication that the payment to which the...

SCHEDULE 1 — TRANSITIONAL PROVISIONS AND SAVINGS
PART 1 — GENERAL PROVISIONS

- 1. Continuity of the law
- 2. Paragraph 1 does not apply to any change in the...
- 3. Anything which— (a) has been done, or has effect as...
- 4. Any reference (express or implied) in these Regulations or any...
- 5. Any reference (express or implied) in these Regulations to relevant...
- 6. Any reference (express or implied) in these Regulations to—
- 7. Any reference (express or implied) in these Regulations to general...
- 8. Paragraphs 4, 5, 6 and 7 apply only in so...
- 9. Paragraph 5 is without prejudice to the generality of paragraph...
- 10. These Regulations have effect in relation to tax liable, under...
- 11. Paragraph 10 is without prejudice to the generality of paragraphs...
- 12. Paragraphs 1 to 11 have effect instead of paragraph (b)...
- 13. General saving for old savings
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- 15. Modification of reference to payment to the Inland Revenue in regulation 68(2)
- 16. FPCS information for the tax year ending 5th April 2002: employees not covered by regulation 46(1) of 1993 Regulations
- 17. FPCS information for the tax year ending 5th April 2002: employees covered by regulation 46(1) of 1993 Regulations
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- 19. Interest on unpaid tax: disapplication of regulation 82 for tax years before the tax year ending 5th April 1993

Changes to legislation: *There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003. (See end of Document for details)*

20. Interest on unpaid tax: provisions applying to tax years before the tax year ending 5th April 1993
21. Interest on tax overdue: application of regulation 82 to tax years from 1992-93 to 2003-04
22. Interest on overpaid tax: disapplication of regulation 83 for tax years before the tax year ending 5th April 1997
23. Interest on overpaid tax: provisions applying to tax years from 1992-93 to 1995-96
24. Overpayments and underpayments of tax: tax years before the tax year ending 5th April 1997
25. Overpayments and underpayments of tax: tax years before the tax year ending 5th April 2002
26. Attribution of repayments: tax years before the tax year ending 5th April 1997
27. Certificate that sum due: certificate of the collector
28. Interpretation

SCHEDULE 2 — REVOCATIONS

Explanatory Note

Changes to legislation:

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