
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 2

CODES

Appeals and amendment

Objections and appeals against employee's code

18.—(1) An employee who objects to the determination of a code must state the grounds of objection.

(2) On receiving the notice of objection the Inland Revenue may amend the determination of the code by agreement with the employee.

(3) If the Inland Revenue and employee do not reach agreement, the employee may appeal ... against the determination of the code by giving notice to the Inland Revenue.

(4) [^{F1}On an appeal that is notified to the tribunal, the tribunal] must determine the code in accordance with these Regulations.

(5)

Textual Amendments

F1 Words in [reg. 18\(4\)](#) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 2 para. 94\(3\)](#)

Changes to legislation:

The Income Tax (Pay As You Earn) Regulations 2003, Section 18 is up to date with all changes known to be in force on or before 01 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)