
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

[^{F1}CHAPTER 5

EMPLOYMENT AND SUPPORT ALLOWANCE

[^{F1}Application of other regulations

184B.—(1) The following regulations apply to payments of employment and support allowance made to a claimant with the modifications mentioned in paragraphs (2) to [^{F2}(5)] —

regulation 2	interpretation
regulation 14	matters relevant to determination of code
regulation 15	flat rate codes
regulation 16	continued application of employee's code
regulation 17	notice to employee of code
regulation 18	objections and appeals against employee's code
regulation 19	amendment of code
regulation 20	notice to employer of amended code
regulation 21	deduction and repayment of tax by reference to employee's code
regulation 97	[^{F3} retention by employer of PAYE records]
regulation 98	multiple PAYE schemes
regulation 102	succession to a business etc
[^{F4} regulation 185	Adjusting total net tax deducted for purposes of sections 59A(1), 59B(1) and 59BA(2) TMA]
[^{F5} [^{F6} regulation 205	mandatory use of electronic communications]
regulation 206	employers
	^{F7}
	...

regulation 207	specified information
F8	F8
...	...
regulation 209	standards of accuracy and completeness
regulation 210	penalty for failing to deliver
	F9
	... specified information
F10	F10
...	...
regulation 210C	appeals and interest]
regulation 211	how information must or may be delivered by employers
regulation 214	how information must be provided by employees
regulation 216	service by post.

(2) In the application of those regulations, the expressions listed in column 1 of Table 7A have the meanings shown in column 2 of the table.

Table 7A

Meaning of expressions in application of other regulations

<i>1. Expression</i>	<i>2. Meaning for purposes of this Chapter</i>
Employee	claimant
[^{F11} Employer ^{F12} ...]	Department
Employment	award
Relevant payments	taxable employment and support allowance

(3) In the application of regulations 20 (notice to employer of amended code) and 21 (deduction and repayment of tax by reference to employee’s code), any reference to the deduction or repayment of tax shall be read as a reference to the tax calculation which the Department is required to make at the end of the tax year or on the cessation of an award (by virtue of regulation 184I(2)(a) and 184K(2)).

(4) In the application of regulation 207 (specified information) the reference to specified information shall be read as including references to—

- (a) the return and accompanying information required by regulations 184G (return in respect of all claimants to taxable employment and support allowance) and 184J (annual return),
- (b) Part 1 of Form P45ESA, and
- (c) the information required under regulation 184E(9).]

[^{F13}(5) In the application of regulation 210 (penalty for failing to deliver specified information)—

- (a) where the specified information is the return and accompanying information required by regulation 184J (annual return) the penalty will be determined in accordance with regulation [F14210AA], and
- (b) where the specified information is 184G (return in respect of all claimants to taxable employment and support allowance), Part 1 of Form P45ESA or the information required under regulation 184E(9) the penalty will be determined in accordance with [F15regulations 210B and 210BA].]

Textual Amendments

- F1** Pt. 8 Ch. 5 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **3**
- F2** Word in reg. 184B(1) substituted (6.4.2010) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(2), **17(a)**
- F3** Words in reg. 184B substituted (1.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2009 \(S.I. 2009/588\)](#), regs. 1(1), **7**
- F4** Words in reg. 184B(1) substituted (6.4.2017) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2017 \(S.I. 2017/414\)](#), regs. 1, **5**
- F5** Words in reg. 184B(1) substituted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **3(a)**
- F6** Words in reg. 184B(1) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(b)(i)**
- F7** Words in reg. 184B(1) omitted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(b)(ii)**
- F8** Words in reg. 184B(1) omitted (in relation to the tax year 2010-11 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **17(b)(iii)**
- F9** Words in reg. 184B(1) omitted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(b)(iv)**
- F10** Words in reg. 184B(1) omitted (6.4.2010) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(2), **17(b)(v)**
- F11** Words in reg. 184B(2) Table 7A substituted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **3(b)**
- F12** Words in reg. 184B(2) omitted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(c)**
- F13** Reg. 184B(5) inserted (6.4.2010) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(2), **17(d)**
- F14** Word in reg. 184B(5) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(e)**
- F15** Words in reg. 184B(5) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **17(e)**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 184B.