



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER V

ASSESSMENT, COLLECTION, RECOVERY AND APPEALS

[^{F1}202A Assessment on receipts basis.

^{F2}

Textual Amendments

F1 Ss. 202A, 202B inserted by Finance Act 1989 (c. 26), s. 37

F2 Ss. 202A, 202B repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 29, Sch. 8 Pt. 1 (with Sch. 7)

202B Receipts basis: meaning of receipt.

^{F3}

Textual Amendments

F3 Ss. 202A, 202B repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 29, Sch. 8 Pt. 1 (with Sch. 7)

203 Pay as you earn.

^{F4}

Status: Point in time view as at 01/04/2009.

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER V is up to date with all changes known to be in force on or before 16 July 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. (See end of Document for details)

Textual Amendments

- F4** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F5}203A P.A.Y.E.: meaning of payment.

^{F6}

Textual Amendments

- F5** S. 203A inserted by [Finance Act 1989 \(c. 26\)](#), **s. 37(2)(4)(5)**
- F6** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F7}203B PAYE: payment by intermediary.

^{F8}

Textual Amendments

- F7** S. 203B inserted (3.5.1994) by [Finance Act 1994 \(c. 9\)](#), **s. 125**
- F8** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F9}203C PAYE: employee of non-UK employer.

^{F10}

Textual Amendments

- F9** Ss. 203C-203E inserted (3.5.1994) by [Finance Act 1994 \(c. 9\)](#), **s. 126**
- F10** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

203D PAYE: employee non-resident, etc.

^{F11}

Textual Amendments

- F9** Ss. 203C-203E inserted (3.5.1994) by [Finance Act 1994 \(c. 9\)](#), **s. 126**
- F11** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

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203E PAYE: mobile UK workforce.

F12]

Textual Amendments

- F9** Ss. 203C-203E inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 126
- F12** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, Sch. 8 Pt. 1 (with Sch. 7)

[^{F13}203F PAYE: tradeable assets.

F14]

Textual Amendments

- F13** S. 203F inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 127
- F14** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, Sch. 8 Pt. 1 (with Sch. 7)

[^{F15}203FA PAYE: enhancing the value of an asset.

F16]

Textual Amendments

- F15** S. 203FA inserted (with effect in accordance with s. 66(2) of the amending Act) by Finance Act 1998 (c. 36), s. 66(1) (with s. 66(3))
- F16** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, Sch. 8 Pt. 1 (with Sch. 7)

[^{F17}203FB PAYE: gains from share options etc.

F18]

Textual Amendments

- F17** S. 203FB inserted (with effect in accordance with s. 67(2) of the amending Act) by Finance Act 1998 (c. 36), s. 67(1) (with s. 67(3))
- F18** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, Sch. 8 Pt. 1 (with Sch. 7)

[^{F19}203G PAYE: non-cash vouchers.

F20]

Textual Amendments

- F19** S. 203G inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 128

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F20 Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F21}203HPAYE: credit-tokens.

^{F22}

Textual Amendments

F21 S. 203H inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 129

F22 Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F23}203I PAYE: cash vouchers.

^{F24}

Textual Amendments

F23 S. 203I inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 130

F24 Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F25}203J S.203B to s.203I: accounting for tax.

^{F26}

Textual Amendments

F25 Ss. 203J-203L inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 131

F26 Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

203K Trading arrangements.

^{F27}

Textual Amendments

F25 Ss. 203J-203L inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 131

F27 Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

203L S.203B to s.203K: interpretation, etc.

^{F28}

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Textual Amendments

- F25** Ss. 203J-203L inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 131
- F28** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

204 P.A.Y.E repayments.

F29

Textual Amendments

- F29** Ss. 203-204 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 30, **Sch. 8 Pt. 1** (with Sch. 7)

205 Assessments unnecessary in certain circumstances.

F30

Textual Amendments

- F30** Ss. 205, 206 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 31, **Sch. 8 Pt. 1** (with Sch. 7)

206 Additional provision for certain assessments.

F31

Textual Amendments

- F31** Ss. 205, 206 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 31, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F32}206APAYE settlement agreements.

F33]

Textual Amendments

- F32** S. 206A inserted (29.4.1996) by Finance Act 1996 (c. 8), s. 110
- F33** S. 206A repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 32, **Sch. 8 Pt. 1** (with Sch. 7)

207 Disputes as to domicile or ordinary residence.

F34

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Textual Amendments

F34 S. 207 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), Sch. 6 para. 32, [Sch. 8 Pt. 1](#) (with Sch. 7)

Status:

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