



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 12

PAYMENTS TREATED AS EARNINGS

#### **222 Payments by employer on account of tax where deduction not possible**

- (1) This section applies if—
- (a) an employer is treated by virtue of sections 687, 689 and 693 to 700 as having made a payment of income of an employee (“the notional payment”),
  - (b) the employer is required by virtue of section 710(4) to account to the Inland Revenue for an amount of income tax (“the due amount”) in respect of the notional payment, and
  - (c) the employee does not, before the end of the period of 30 days beginning with the date on which the employer is treated as making the notional payment, make good the due amount to the employer.
- (2) The due amount is to be treated as earnings from the employment for the tax year in which the date mentioned in subsection (1)(c) falls.
- (3) In this section “employer”, in relation to any provision of sections 687, 689, 693 to 700 or 710, means the person taken to be the employer for the purposes of that provision.

It also includes a person who is treated as making a payment of PAYE income by virtue of section 689(2) (payments by person for whom employee works but who is not the employer).

**Status:**

Point in time view as at 06/04/2003. This version of this provision has been superseded.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 222 is up to date with all changes known to be in force on or before 25 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.