



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—
- an employer is treated by virtue of sections 687, [^{F1}687A,] 689 and 693 to 700 as having made a payment of income of an employee (“the notional payment”),
 - the employer is required by virtue of section 710(4) to account to [^{F2}an officer of Revenue and Customs] for an amount of income tax (“the due amount”) in respect of the notional payment, and
 - the employee does not, before the end of the period of [^{F3}90 days] beginning with the [^{F4}relevant date], 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 [^{F5}relevant date] falls.
- (3) In this section “employer”, in relation to any provision of sections 687, [^{F6}687A,] 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Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.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 20 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)

[^{F7}(4) In this section “the relevant date” means—

- (a) if the employer is treated by virtue of any Act as making the notional payment before the date on which the Act is passed, that date, and
- (b) in any other case, the date on which the employer is treated as making the notional payment.]

Textual Amendments

- F1** Word in s. 222(1)(a) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 10**
- F2** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 102(1)**; S.I. 2005/1126, art. 2(2)(h)
- F3** Words in s. 222(1)(c) substituted (with effect in accordance with s. 144(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **s. 144(1)**
- F4** Words in s. 222(1)(c) substituted (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **s. 94(2)(a)**; S.I. 2007/1081, art. 2
- F5** Words in s. 222(2) substituted (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **s. 94(2)(b)**; S.I. 2007/1081, art. 2
- F6** Word in s. 222(3) inserted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 10**
- F7** S. 222(4) inserted (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **s. 94(2)(c)**; S.I. 2007/1081, art. 2

Modifications etc. (not altering text)

- C1** S. 222 modified (6.4.2007) by [The Finance Act 2006 \(Section 94\(5\)\) \(PAYE: Retrospective Notional Payments — Appointment of Substituted Date\) Order 2007 \(S.I. 2007/1081\)](#), **art. 2**; as provided for by [2006 c. 25](#), s. 94(5)

Status:

Point in time view as at 19/07/2011. This version of this provision has been superseded.

Changes to legislation:

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