



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 11

PAY AS YOU EARN

CHAPTER 1

INTRODUCTION

682 Scope of this Part

- (1) This Part provides for the assessment, collection and recovery of income tax in respect of PAYE income [^{F1}and includes provision in respect of the deduction of certain other amounts from, and the repayment of certain other amounts with, PAYE income].
- (2) The provisions of this Part are contained in—
 - this Chapter (which gives the meaning of “PAYE income”),
 - Chapter 2 (PAYE: general),
 - Chapter 3 (PAYE: special types of payer or payee),
 - Chapter 4 (PAYE: special types of income),
 - Chapter 5 (PAYE settlement agreements), and
 - Chapter 6 (miscellaneous and supplemental).
- (3) Provision for PAYE regulations is made by Chapters 2 to 6.

Textual Amendments

F1 Words in s. 682(1) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 58 para. 9\(2\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 682 is up to date with all changes known to be in force on or before 23 June 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 Act associated Parts and Chapters:

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

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)