



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 11

#### PAY AS YOU EARN

#### CHAPTER 2

#### PAYE: GENERAL

#### 685 Tax tables

- (1) The Board of Inland Revenue must construct tax tables with a view to securing that so far as possible—
  - (a) the total income tax payable in respect of PAYE income for any tax year is deducted from PAYE income paid during that year, and
  - (b) the income tax deductible or repayable on the occasion of any payment of, or on account of, PAYE income is such that the following proportions are the same—
    - (i) the proportion which the total net income tax deducted since the beginning of the tax year bears to the total income tax payable for the year, and
    - (ii) the proportion which the part of the tax year which ends with the date of the payment bears to the whole year.
- (2) References in subsection (1) to the total income tax payable for the year are to be read as references to the total income tax estimated to be payable for the year in respect of the income in question—
  - (a) subject to a provisional deduction for allowances and reliefs, and

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*Status: This is the original version (as it was originally enacted).*

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- (b) subject, if necessary, to an adjustment for amounts overpaid or remaining unpaid on account of income tax in respect of PAYE income for any previous year.
- (3) For the purpose of estimating the total income tax payable as mentioned in subsection (1)(a), it may be assumed, in relation to any payment of, or on account of, PAYE income, that the following proportions will be the same—
- (a) the proportion which the income paid in the part of the tax year which ends with the making of the payment bears to the income for the whole year, and
  - (b) the proportion which that part of the tax year bears to the whole year.