



Finance Act 2014

2014 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Other provisions

19 Payments by employer on account of tax where deduction not possible

- (1) In section 222 of ITEPA 2003 (payments by employer on account of tax where deduction not possible), in subsection (1)(c), for “beginning with the relevant date” substitute “after the end of the tax year in which the relevant date falls”.
- (2) The amendment made by this section has effect in relation to payments of income treated as made on or after 6 April 2014.