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STATUTORY INSTRUMENTS

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**2003 No. 2682**

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 3

HOLIDAY PAY FUNDS

**Particulars that fund must record**

**139.**—(1) A fund must record, in a deductions working sheet, the following particulars about every payment of holiday pay made to a recipient.

(2) The particulars are—

- (a) the recipient's name,
- (b) the recipient's national insurance number, if known,
- (c) the tax year to which the deductions working sheet relates,
- (d) the date of the payment,
- (e) the amount of the payment, and
- (f) the amount of tax (if any) deducted on making the payment.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 139.