
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

[^{F1}CHAPTER 5

EMPLOYMENT AND SUPPORT ALLOWANCE

[^{F1}Further return required in certain cases

184H.—(1) On making a subsequent payment of taxable employment and support allowance to the claimant, the Department must deliver a further return in accordance with regulation 184G as if that subsequent payment were the first payment, if the condition set out in paragraph (2) is met.

(2) The condition is that the subsequent payment is the first payment to be made at a different rate from the rate subsisting at the time of that determination.

(3) In addition to providing the information listed in regulation 184G(2), the Department must indicate in the further return that the weekly rate of taxable employment and support allowance being paid to the claimant represents a revised amount.]

Textual Amendments

F1 Pt. 8 Ch. 5 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, 3

Status:

Point in time view as at 19/12/2016.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 184H.