
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}Notification of taxable employment and support allowance

184Q.—(1) Paragraph (2) applies if—

- (a) after a certificate under regulation 184I(2)(b) has been issued (or would have been issued but for regulation 184I(3)), or
- (b) after a notice has been issued under regulation 184L(4) or this regulation,

further taxable employment and support allowance is paid to, or taxable employment and support allowance overpaid is recovered from, the claimant.

(2) The Department must—

- (a) give notice to the claimant of the revised figure of total employment and support allowance and the taxable employment and support allowance included in that revised figure in accordance with the relevant regulation, and
- (b) notify HMRC of the sums paid or refunded.]

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

Changes to legislation:

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