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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

**PART 3**

**DEDUCTION AND REPAYMENT OF TAX**

**CHAPTER 1**

**DEDUCTION AND REPAYMENT**

*The cumulative basis*

**Cumulative basis: employee not paid weekly or monthly**

- 24.**—(1) This regulation applies if—
- (a) an employer normally makes main relevant payments to an employee at regular intervals which are longer than a week, other than monthly, and
  - (b) the employee's code is used on the cumulative basis.
- (2) The first main relevant payment in a tax year is treated for the purposes of calculating the deduction or repayment of tax as having been made at the end the period which—
- (a) starts on the first day of the tax year, and
  - (b) finishes at the end of the employee's normal regular payment interval.
- (3) Subsequent main relevant payments in the tax year are treated for the purposes of calculating the deduction or repayment of tax as having been made at the end of the period which—
- (a) starts the day after the date on which the previous main relevant payment is treated as having been made (by paragraph (2) or this paragraph), and
  - (b) finishes at the end of the employee's normal regular payment interval or the last day of the tax year (if earlier).
- (4) If the employee's main relevant payments are normally made at regular intervals which are longer than a year, any such payment in a tax year is treated, for the purposes of calculating the deduction or repayment of tax, as made on the last day of that tax year.
- (5) But, in every case, the employer must record the actual date of every payment in the deductions working sheet.
- (6) This regulation does not apply if the payment falls within regulation 31(1) (payments in short payment periods).

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 24.