
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

CHAPTER 1

PAYMENT OF TAX AND ASSOCIATED RETURNS

F1 ...

[^{F1}Employee's appeal against a direction notice where condition A is met

- 72B.**—(1) An employee may appeal against a direction notice under regulation 72(5A)(a)—
- (a) by notice to the Inland Revenue,
 - (b) within 30 days of the issue of the direction notice,
 - (c) specifying the grounds of the appeal
- (2) For the purpose of paragraph (1) the grounds of appeal are that—
- (a) the employer did not act in good faith,
 - (b) the employer did not take reasonable care, or
 - (c) the excess is incorrect.
- (3) On an appeal under paragraph (1) [^{F2}that is notified to the tribunal, the tribunal] may—
- (a) if it appears ... that the direction notice should not have been made, set aside the direction notice; or
 - (b) if it appears ... that the excess specified in the direction notice is incorrect, increase or reduce the excess specified in the notice accordingly.]

Textual Amendments

- F1** Regs. 72A-72D inserted (12.4.2004) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2004 \(S.I. 2004/851\)](#), regs. 1, 4
- F2** Words in reg. 72B(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 2 para. 97\(2\)](#)

Status:

Point in time view as at 06/04/2017.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 72B.