

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}Appeals: supplementary provisions

72D.—(1) This regulation applies to appeals under regulations 72A(4), 72B, [^{F2}72C, 72G and 81A].

(2)

(3)

(4) [^{F3}This paragraph applies if] in respect of the same error by an employer in relation to condition A in regulation 72(3)—

(a) more than one employee is appealing under regulation 72B; or

(b) there is an appeal by an employer under regulation 72A(4) and by an employee under regulation 72B

...

(5)

(6)

(7)

[^{F4}(8) Where paragraph (4) applies or the appeal is material to the liability to tax of the employer and the employee, all the persons concerned are entitled to be parties to the appeal.]

(9)]

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 72D(1) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, 6

F3 Words in reg. 72D(4) 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. 99(3)(a)**

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 72D. (See end of Document for details)

F4 Reg. 72D(8) 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. 99(4)**

Changes to legislation:

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