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STATUTORY INSTRUMENTS

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**2003 No. 2682**

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

**PART 4**

**PAYMENTS, RETURNS AND INFORMATION**

**[<sup>F1</sup>CHAPTER 4**

**DEBTS OF MANAGED SERVICE COMPANIES**

**[<sup>F1</sup>Application of Part 6 of TMA**

**97K.**—(1) For the purposes of this Chapter, Part 6 of TMA (collection and recovery) applies as if—

- (a) the transfer notice were an assessment, and
- (b) the amount specified in the transfer notice, and any interest payable on that amount under paragraph (3) or (4) of regulation 97F, were income tax charged on the transferee;

and that Part of that Act applies with the modification specified in paragraph (2) and any other necessary modifications.

(2) Summary proceedings for the recovery of the specified amount may be brought in England and Wales or Northern Ireland at any time before the end of a period of 12 months beginning immediately after the expiry of the period mentioned in regulation 97F(2).

(3) The specified amount is one cause of action or one matter of complaint for the purposes of proceedings under sections 65, 66 and 67 of TMA (magistrates' courts, county courts and inferior courts in Scotland).

(4) But paragraph (3) does not prevent the bringing of separate proceedings for the recovery of each of the amounts which the transferee is liable to pay for any tax period.]

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**Textual Amendments**

- F1** Pt. 4 Ch. 4 inserted (6.8.2007) by [The Income Tax \(Pay as You Earn\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/2069\)](#), regs. 1, 2

**Status:**

Point in time view as at 06/10/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 97K.