
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

[^{F1}CHAPTER 5

DEBTS ARISING UNDER CHAPTER 10 OF PART 2 OF ITEPA (INTERMEDIARIES)

[^{F1}Payment of deemed employer PAYE debt and interest

97LE.—(1) The relevant person must pay the amount of the PAYE debt to HMRC within 30 days beginning with the date on which the notice is given.

(2) Interest accruing on the PAYE debt by virtue of section 101 of the Finance Act 2009 after expiry of the period of time mentioned in paragraph (1) shall be treated as chargeable to the relevant person under that section.]

Textual Amendments

F1 Pt. 4 Ch. 5 inserted (6.4.2021) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 3\) Regulations 2020 \(S.I. 2020/1150\)](#), 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 97LE.