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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 5**

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

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

**97LH.** Part 6 of TMA (collection and recovery) applies as if—

- (a) the amount of the PAYE debt were income tax charged on the relevant person,
- (b) the recovery notice were an assessment, and
- (c) the giving of the recovery notice were the matter complained of for the purposes of section 65(3) TMA (Magistrates' court).]

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**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 97LH.