
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

[^{F1}CHAPTER 3B

Certain debts of companies under section 339A of ITEPA (travel expenses of workers providing services through employment intermediaries)

[^{F1}Interpretation of Chapter 3B: general

97ZH In this Chapter—

“company” includes a limited liability partnership;

“director” has the meaning given by section 67 of ITEPA;

“personal liability notice” has the meaning given by regulation 97ZI(2);

“the specified amount” has the meaning given by regulation 97ZI(2)(a).]

Textual Amendments

F1 Pt. 4 Ch. 3B inserted (with effect in accordance with s. 14(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 14\(4\)\(5\)](#)

Changes to legislation:

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