

SCHEDULE 1

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

Continuity of the law

10. These Regulations have effect in relation to tax liable, under the Income Tax (Employments) Regulations 1993⁽¹⁾ or section 710 of ITEPA⁽²⁾, to be deducted or accounted for in respect of payments made before 6th April 2004 as if the tax had been liable to be deducted or accounted for under these Regulations.

(1) S.I. 1993/744; relevant amending instruments are S.I. 1993/2276, S.I. 1994/775, S.I. 1994/1212, S.I. 1995/447, S.I. 1995/853, S.I. 1995/1223, S.I. 1995/1284, S.I. 1996/804, S.I. 1996/980, S.I. 1996/1312, S.I. 1996/2381, S.I. 1996/2554, S.I. 1996/2631, S.I. 1997/214, S.I. 1998/1891, S.I. 1998/2484, S.I. 1999/70, S.I. 1999/2155, S.I. 2002/680, S.I. 2003/536, and S.I. 2003/2494.

(2) Section 710 of ITEPA was amended by section 145(6) of the Finance Act 2003 (c. 14).

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Paragraph 10.