

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Paragraph 22. (See end of Document for details)

SCHEDULE 1

TRANSITIONAL PROVISIONS AND SAVINGS

PART 2

SPECIFIC PROVISIONS

Interest on overpaid tax: disapplication of regulation 83 for tax years before the tax year ending 5th April 1997

22. Regulation 83 (interest on overpaid tax) does not apply to tax which was paid by an employer in respect of a tax year ending on or before 5th April 1996.

Changes to legislation:

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