



Finance Act 2007

2007 CHAPTER 11

PART 6

INVESTIGATION, ADMINISTRATION ETC

Other administration

94 Mandatory electronic payment

- (1) Section 204 of FA 2003 (mandatory electronic payment by large employers) is amended as follows.
- (2) For subsections (1) and (2) substitute—
 - “(1) The Commissioners for Her Majesty’s Revenue and Customs may make regulations requiring a person to use electronic means in making specified payments under legislation relating to a tax (or duty) for which the Commissioners are responsible.
 - (2) The regulations may provide for exceptions.”
- (3) In subsection (5)(b), for “the Inland Revenue” substitute “Her Majesty’s Revenue and Customs”.
- (4) In subsection (6)(a), for “the Inland Revenue” substitute “Her Majesty’s Revenue and Customs”.
- (5) In subsection (8)—
 - (a) in paragraph (a), for “a contravention of, or any failure to comply with,” substitute “a contravention by a large employer of, or any failure by a large employer to comply with,” and
 - (b) in paragraph (b), for “taxation matter within the care and management of the Commissioners” substitute “matter relating to a tax (or duty) for which the Commissioners are responsible”.
- (6) In subsection (12)—

Status: This is the original version (as it was originally enacted).

- (a) for the definition of “the Inland Revenue” substitute—

““Her Majesty’s Revenue and Customs” includes a person acting under the authority of the Commissioners in relation to payment by electronic means;”, and

- (b) after that definition insert—

““large employer” means a person paying PAYE income to 250 or more recipients (and regulations under this section may make provision as to the date or period by reference to which this is to be determined and the circumstances in which a person is to be treated as paying PAYE income to a recipient);”.

- (7) The heading accordingly becomes “**Mandatory electronic payment**”.

- (8) In section 205(1) of FA 2003 (application of section 204 for other purposes)—

- (a) after “taxation” insert “(or duty)”, and

- (b) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”.