

---

STATUTORY INSTRUMENTS

---

**2014 No. 472**

**The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014**

**PART 1**

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

**11.** For regulation 142 (direct collection: issue of deductions working sheet) substitute—

**“Direct collection: employee to report payments**

**142.**—(1) On receiving a relevant payment—

- (a) an employee (E) must proceed in accordance with paragraph (3) or paragraph (4), as the case may be, and
- (b) regulations 143 to 147A (direct collection) apply to E,

unless E objects to the application of the direct collection procedure.

(2) E may, within 30 days beginning with the date of receipt of written notification from HMRC that the direct collection procedure applies, object by written notice to HMRC to that procedure.

(3) E must deliver the information specified in Schedule A1 as if E were a Real Time Information employer for the purposes of regulations 67B (real time information returns of information about relevant payments), 67E (returns under regulations 67B and 67D: amendments), 67EA (failure to make a return under regulation 67B or 67D)(1) and 67F (additional information about payments)(2) and references to “an employer making a relevant payment” are to be read as if they were references to “the employee receiving a relevant payment”.

(4) But if E—

- (a) is an individual who is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications, or
- (b) has been given a direction under paragraph (5),

E may instead proceed as if E were a Real Time Information employer to whom regulations 67D (exceptions to regulation 67B), 67E (returns under regulations 67B and 67D: amendments), 67EA (failure to make a return under regulation 67B or 67D) and 67F (additional information about payments) apply with the modification referred to in paragraph (3).

(5) Where the Commissioners for Her Majesty’s Revenue are satisfied that—

- (a) it is not reasonably practicable for E to make a return using an approved form of electronic communication, and

---

(1) Regulation 67EA was inserted by regulation 23 of [S.I. 2013/521](#).

(2) Regulation 67F was inserted by regulation 27 of [S.I. 2012/822](#) and amended by regulation 24 of [S.I. 2013/521](#).

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

(b) it is E who delivers the return (and not some other person on E's behalf), they may make a direction specifying that E is not required to make a return using an approved method of electronic communication.”.