
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 1

ELECTRONIC COMMUNICATIONS: INTERPRETATION

Meaning of electronic communications etc

189. In these Regulations—

“approved method of electronic communications”, in relation to the delivery of information or the making of a payment in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Board of Inland Revenue, for the delivery of information of that kind or the making of a payment of that kind under that provision;

“electronic communications” has the meaning given in section 132(10) of the Finance Act 1999⁽¹⁾;

“official computer system” means a computer system maintained by or on behalf of the Board of Inland Revenue or an officer of the Board.

Specified date

190.

Large and medium sized employers

191.

CHAPTER 2

ELECTRONIC COMMUNICATIONS: GENERAL

Whether information has been delivered electronically

192. For the purpose of these Regulations, information is taken to have been delivered to an official computer system by an approved method of electronic communications only if it is accepted by that official computer system.

Proof of content of electronic delivery

193.—(1) A document certified by the Inland Revenue to be a printed-out version of any information delivered by an approved method of electronic communications is evidence, unless the contrary is proved, that the information—

(1) 1999 c. 16.

- (a) was delivered by an approved method of electronic communications on that occasion, and
 - (b) constitutes everything which was delivered on that occasion.
- (2) A document which purports to be a certificate given in accordance with paragraph (1) is presumed to be such a certificate unless the contrary is proved.

Proof of identity of person sending or receiving electronic delivery

194. The identity of—

- (a) the person sending any information delivered by an approved method of electronic communications to the Inland Revenue, or
- (b) the person receiving any information delivered by an approved method of electronic communications by the Inland Revenue,

is presumed, unless the contrary is proved, to be the person recorded as such on an official computer system.

Information sent electronically on behalf of a person

195.—(1) Any information delivered by an approved method of electronic communications—

- (a) to the Inland Revenue, or
- (b) to an official computer system,

on behalf of a person is taken to have been delivered by that person.

(2) But this does not apply if the person proves that the information was delivered without the person's knowledge or connivance.

Proof of delivery of information sent electronically

196.—(1) The use of an approved method of electronic communications is presumed, unless the contrary is proved, to have resulted in the delivery of information—

- (a) to the Inland Revenue, if the delivery of the information has been recorded on an official computer system;
- (b) by the Inland Revenue, if the despatch of the information has been recorded on an official computer system.

(2) The use of an approved method of electronic communications is presumed, unless the contrary is proved, not to have resulted in the delivery of information—

- (a) to the Inland Revenue, if the delivery of the information has not been recorded on an official computer system;
- (b) by the Inland Revenue, if the despatch of the information has not been recorded on an official computer system.

(3) The time of receipt or despatch of any information delivered by an approved method of electronic communications is presumed, unless the contrary is proved, to be the time recorded on an official computer system.

Proof of payment sent electronically

197.—(1) The use of a method of electronic communications is presumed, unless the contrary is proved, to have resulted in the making of a payment—

- (a) to the Inland Revenue, if the making of the payment has been recorded on an official computer system;

- (b) by the Inland Revenue, if the despatch of the payment has been recorded on an official computer system.
- (2) The use of a method of electronic communications is presumed, unless the contrary is proved, not to have resulted in the making of a payment—
- (a) to the Inland Revenue, if the making of the payment has not been recorded on an official computer system;
- (b) by the Inland Revenue, if the despatch of the payment has not been recorded on an official computer system.
- (3) The time of receipt or despatch of any payment sent by a method of electronic communications is presumed, unless the contrary is proved, to be the time recorded on an official computer system.
- (4) In this regulation, “the Inland Revenue” means the Board of Inland Revenue or any officer of the Board.

Use of unauthorised method of electronic communications

- 198.**—(1) This regulation applies to information which is required to be delivered to the Board of Inland Revenue or to the Inland Revenue under a provision of these Regulations.
- (2) The use of a method of electronic communications for the purpose of delivering such information is conclusively presumed not to have resulted in the delivery of that information, unless that method of electronic communications is for the time being approved for delivery of information of that kind under that provision.

CHAPTER 3

ELECTRONIC PAYMENT BY LARGE EMPLOYERS

[^{F1}Large employers

- 198A.**—(1) “Large employer” means an employer treated as paying PAYE income to 250 or more employees at the specified date.
- (2) An employer is treated as paying PAYE income to an employee at the specified date if the employer—
- (a) is required at that date by these Regulations to prepare or maintain a deductions working sheet in respect of that employee, and
- (b) has not sent to HMRC Part 1 of Form P45 in respect of that employee [^{F2}or, as the case may be, has not indicated in a return under regulation 67B or 67D that the employee’s employment has ceased].
- [^{F3}(3) The specified date for a particular tax year is 31st October in the preceding tax year.]]

Textual Amendments

- F1** [Reg. 198A](#) inserted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **5**
- F2** Words in [reg. 198A\(2\)\(b\)](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **46**
- F3** [Reg. 198A\(3\)](#) substituted (6.4.2011) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2011 \(S.I. 2011/729\)](#), regs. 1, **15**

Large employers required to make specified payments electronically

199.—(1) A large employer ... must use an approved method of electronic communications to make specified payments.

[^{F4}(2) “Specified payments”, in this regulation, means payments of tax under regulation [^{F5}67G (payments to and recoveries from HMRC: Real Time Information employers) [^{F6}, as adjusted by regulation 67H(2) where appropriate,] or 68 (periodic payments to and recoveries from HMRC: non-Real Time Information employers)].]

(3) The Board of Inland Revenue may give specific or general directions—

- (a) suspending, for any period during which the use of an approved method of electronic communications for the making of specified payments is impossible or impractical, any requirement imposed by these Regulations relating to the use of such methods,
- (b) substituting alternative requirements for the suspended ones, and
- (c) making any provision that is necessary in consequence of the imposition of the substituted requirements.

[^{F7}(4) This regulation does not apply to a payment of tax in respect of retrospective employment income for a closed year.]

[^{F8}(5) A specified payment is not treated as received in full by HMRC on or before the date by which that specified payment is required in accordance with regulation 69 unless it is made in a manner which secures (in a case where the specified payment is made otherwise than in cash) that, on or before that date, all transactions can be completed which need to be completed before the whole amount of the specified payment becomes available to the Commissioners for Her Majesty’s Revenue and Customs.]

Textual Amendments	
F4	Reg. 199(2) substituted (in relation to the tax year 2010-11 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2010 (S.I. 2010/668) , regs. 1(3), 6(1)(b)
F5	Words in reg. 199(2) substituted (6.4.2012) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822) , regs. 1(1), 47
F6	Words in reg. 199(2) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521) , regs. 1(2), 36
F7	Reg. 199(4) added (6.4.2007) by The Income Tax (Pay as You Earn) (Amendment) Regulations 2007 (S.I. 2007/1077) , regs. 1, 17
F8	Reg. 199(5) inserted (in relation to the tax year 2010-11 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2010 (S.I. 2010/668) , regs. 1(3), 6(1)(c)

E-payment notices and appeal

200.

Employer in default if specified payment not received by applicable due date

201.

Default notice and appeal

202.

Default surcharge

203.

Surcharge notice and appeal

204.

CHAPTER 4

MANDATORY USE OF ELECTRONIC COMMUNICATIONS [^{F9}: SPECIFIED INFORMATION]

Textual Amendments

F9 Words in Pt. 10 Ch. 4 heading inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **48**

[^{F10}Mandatory use of electronic communications

205.—(1) An employer (as to which see regulation 206) must deliver specified information by an approved method of electronic communications to HMRC.

(2) The Commissioners for Her Majesty’s Revenue and Customs may make a general or specific direction requiring an employer to deliver specified information by a particular approved method of electronic communications.

(3) Specified information may be delivered by a person on behalf of an employer.

(4) This regulation does not apply to specified information which relates to payments of tax due under a retrospective tax provision for a closed year.

(5) References in this Chapter to information and to the delivery of information must be construed in accordance with section 135(8) of the Finance Act 2002 (mandatory e-filing).]

Textual Amendments

F10 Reg. 205 substituted for regs. 205, 205A, 205B (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **8**

Mandatory use of electronic communication for delivering specified information

205A.

General provisions relating to this Chapter

205B.

[^{F11}Employers]

206.—(1)

[^{F12}(2) [^{F13}For the purposes of this Chapter, the following shall not be regarded as employers—]

- (a) an individual who is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications;

- (b) a partnership, if all the partners fall within sub-paragraph (a);
- (c) a company, if all the directors and company secretary fall within sub-paragraph (a);
- (d)
- (e) a care and support employer^[F14]and,
- (f) an employer to whom a direction has been given under regulation 67D (exceptions to regulation 67B) or regulation 142 (direct collection: employee to report payments)]

(3) In paragraph (2)(c), “company” means a body corporate or unincorporated association but does not include a partnership.

^[F15](4) In paragraph (2)(e), “a care and support employer” means an individual (“the employer”) who employs a person to provide domestic or personal services at or from the employer’s home where—

- (a) the services are provided to the employer or a member of the employer’s family;
- (b) the recipient of the services has a physical or mental disability, or is elderly or infirm;
- (c) the employer has not received an incentive payment in respect of any of the last 3 tax years; and
- (d) it is the employer who delivers the ^[F16]specified information] (and not some other person on the employer’s behalf).

(5) In this regulation an “incentive payment” means an incentive payment received under the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003.]

Textual Amendments

- F11** Reg. 206 heading substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **9(1)**
- F12** Reg. 206(2) substituted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **7(a)** (with reg. 1(5)(6))
- F13** Words in reg. 206(2) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **9(2)(b)**
- F14** Reg. 206(2)(f) and word inserted (6.4.2014) by [The Income Tax \(Pay As You Earn\) and the Income Tax \(Construction Industry Scheme\) \(Amendment\) Regulations 2014 \(S.I. 2014/472\)](#), regs. 1(2), **18**
- F15** Reg. 206(4)(5) inserted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **7(b)** (with reg. 1(5)(6))
- F16** Words in reg. 206(4)(d) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **9(2)(c)**

Relevant annual return

206A.

Specified information

207.—^[F17](1) In this Chapter, “specified information” means—

- (a) Part 1 of Form P45;

- (b) Part 3 of Form P45;
- (c) Form P46;
- (d) Form P46(Pen);
- [^{F18}(e) the return and accompanying information required by regulation 73 (annual return of relevant payments liable to deduction of tax (Forms P35 and P14)).]
- [^{F19}(f) the return and accompanying information required by regulation 85 (employers: annual return of other earnings (Form P11D)).]
- (e)

Textual Amendments

F17 Reg. 207(1) substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **19**

F18 Reg. 207(1)(e) inserted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **10**

F19 Reg. 207(1)(f) inserted (6.4.2023) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2023 \(S.I. 2023/307\)](#), regs. 1, **2(2)**

E-filing notice and appeals

208.

Standards of accuracy and completeness

[^{F20}**209.**—(1) Any ...specified information delivered by a method of electronic communications must meet the standards of accuracy and completeness set by specific or general directions given by the Commissioners for Her Majesty’s Revenue and Customs.

(2) Any ... specified information which fails to meet those standards must be treated as not having been delivered.]

Textual Amendments

F20 Reg. 209 substituted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **11** (with reg. 1(5)(6))

[^{F21}[^{F22}**Penalty for failing to deliver... specified information]**

210.—[^{F23}(1) [^{F24}Subject to paragraph (5), an] employer who fails to deliver specified information or any part of it in accordance with regulation 205 is liable to a penalty.

(2) Where the specified information is the return and accompanying information required by regulation 73 (annual return of relevant payments liable to deduction of tax (Forms P35 and P14) the penalty will be determined in accordance with regulation 210AA.]

(3) The penalty must be determined in accordance with [^{F25}regulations 210B and 210BA] in all other cases.

(4) Regulation 210C applies irrespective of how the penalty falls to be determined.

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, PART 10 COMMUNICATIONS*. (See end of Document for details)

[^{F26}(5) Where the specified information is the return and accompanying information required by regulation 85 (employers: annual return of other earnings (Form P11D)) this regulation does not apply.]

Textual Amendments	
F21	Regs. 210-210C substituted for reg. 210 (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969) , regs. 1(3), 20
F22	Reg. 210 heading substituted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2009 (S.I. 2009/2029) , regs. 1(2)(4), 12 (with reg. 1(5)(6))
F23	Reg. 210(1)(2) substituted for reg. 210(A1)-(2) (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2010 (S.I. 2010/668) , regs. 1(4), 11(2)(a)
F24	Words in reg. 210(1) substituted (6.4.2023) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2023 (S.I. 2023/307) , regs. 1, 2(3)(a)
F25	Words in reg. 210(3) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2010 (S.I. 2010/668) , regs. 1(4), 11(2)(b)
F26	Reg. 210(5) inserted (6.4.2023) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2023 (S.I. 2023/307) , regs. 1, 2(3)(b)

Penalty: relevant annual return for the tax year ending 5th April 2010

210A.

Textual Amendments	
F21	Regs. 210-210C substituted for reg. 210 (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969) , regs. 1(3), 20

[^{F27}[^{F28}**Penalty: forms P35 and P14**]

210AA. Table 9ZA sets out the penalty for the tax year ending 5th April 2011 and subsequent years, depending on the number of employees for whom particulars should have been included with the [^{F29}specified information].

Table 9ZA

Penalties: tax years ending 5th April 2011 and subsequent years

<i>1 Number of employees for whom particulars should have been included with the [^{F30}specified information]</i>	<i>2 Penalty</i>
1-5	£100
6-49	£300
50-249	£600

<i>1 Number of employees for whom particulars should have been included with the [F30 specified information]</i>	<i>2 Penalty</i>
250-399	£900
400-499	£1200
500-599	£1500
600-699	£1800
700-799	£2100
800-899	£2400
900-999	£2700
1000 or more	£3000]

Textual Amendments

- F21** Regs. 210-210C substituted for reg. 210 (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **20**
- F27** Regs. 210A, 201AA substituted for reg. 210A (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **14** (with reg. 1(5)(6))
- F28** [Reg. 210AA heading](#) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(3)**
- F29** Words in [reg. 210AA](#) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(4)**
- F30** Words in [reg. 210AA Table 9ZA](#) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(4)**

[F31 Penalty: form P45 (Part 1 or Part 3), P46 or P46 (Pen); tax years ending 5th April 2012 and 5th April 2013]

210B.—[F32(1) This regulation applies for the tax years ending 5th April 2012 and 5th April 2013 (the “relevant period”).]

(2) Table 9A sets out the penalties for the relevant period depending on the number of items of specified information the employer has failed to deliver in each tax quarter falling within that period.

Table 9A**[^{F33} Penalties: tax years ending 5th April 2012 and 5th April 2013]**

<i>1. Number of items of specified information the employer has failed to deliver in the tax quarter</i>	<i>2. Penalty</i>
[^{F34} 1-2]	Nil
[^{F34} 3-49]	£100
50 – 149	£300
150 – 299	£600
300 – 399	£900
400 - 499	£1,200
500 – 599	£1,500
600 - 699	£1,800
700 – 799	£2,100
800 – 899	£2,400
900 – 999	£2,700
1000 or more	£3,000

(3) Each of the types of specified information mentioned in sub-paragraphs (a) to (d) of regulation 207(1) counts as a separate item of specified information for this purpose.

(4) An item of specified information counts even if it relates to the same employee as one or more other items.

Textual Amendments

- F21** Regs. 210-210C substituted for reg. 210 (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **20**
- F31** [Reg. 210B](#) heading substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(5)**
- F32** [Reg. 210B\(1\)](#) substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(6)(a)**
- F33** [Reg. 210B](#) heading substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(6)(b)**
- F34** Words in [reg. 210B](#) Table 9A substituted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(6)(c)**

[^{F35}Penalty: form P45 (Part 1 or Part 3), P46 or P46(Pen); tax years ending 5th April 2014 and subsequent years

210BA.—(1) Table 9AA sets out penalties depending on the number of items of specified information the employer has failed to deliver in each tax quarter falling within the tax year ending 5th April 2014 and subsequent years.

Table 9AA

Penalties: tax year ending 5th April 2014 and subsequent years

<i>1 Number of items of specified information the employer has failed to deliver in the tax quarter</i>	<i>2 Penalty</i>
1-49	£100
50-149	£300
150-299	£600
300-399	£900
400-499	£1,200
500-599	£1,500
600-699	£1,800
700-799	£2,100
800-899	£2,400
900-999	£2,700
1000+	£3,000

(2) Each of the types of specified information mentioned in sub-paragraphs (a) to (d) of regulation 207(1) counts as a separate item of specified information for this purpose.

(3) An item of specified information counts even if it relates to the same employee as one or more other items.]

Textual Amendments

F21 Regs. 210-210C substituted for reg. 210 (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **20**

F35 [Reg. 210BA](#) inserted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **11(7)**

Appeals and interest

210C.—(1) An employer is not liable to a penalty if the employer had a reasonable excuse for failing to comply with regulation 205 ... which had not ceased at the time the ... specified information was delivered.

(2) A notice of appeal against a determination under section 100 of TMA of a penalty can only be on the grounds that—

- (a)

- [^{F36}(aa) the employer is not regarded as an employer the purposes of this Chapter]
- (b) the employer did comply with regulation 205 ...,
- (c) the amount of the penalty is incorrect, or
- (d) paragraph (1) applies.
- (3)
- (4) Section 103A of TMA (interest on penalties) applies to this penalty.]

Textual Amendments

F21 Regs. 210-210C substituted for reg. 210 (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **20**

F36 Reg. 210C(2)(aa) inserted (13.8. 2009 with effect in relation to the tax year 2009-10 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2009 \(S.I. 2009/2029\)](#), regs. 1(2)(4), **15(b)(i)** (with reg. 1(5)(6))

[^{F37}CHAPTER 4A

Mandatory use of electronic communications: real time returns of information about relevant payments of tax and associated matters

Textual Amendments

F37 [Pt. 10 Ch. 4A](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **49**

Application of Chapter 4 to real time returns of information about relevant payments of tax and associated matters

210D. Regulation 205(3) applies to the delivery of the following as if they were specified information within the meaning given by regulation 207—

- (a) returns under regulation 67B (real time returns of information about relevant payments),
- (b) returns under regulation 67E(6) (returns under regulation 67B and 67D: amendments), unless the employer is one to whom regulation 67D (exceptions to regulation 67B) applies, and
- (c) notifications under regulation 67F (additional information about payments) unless the employer is one to whom regulation 67D applies.]

CHAPTER 5

METHODS OF PROVIDING INFORMATION ETC

How information must or may be delivered by employers

211.—(1) Table 10 applies to determine how employers must or may comply with the requirements of the regulations listed in column 1.

(2) The requirements of the regulation must be complied with in a document or format provided or approved by the Board of Inland Revenue if so indicated in column 4.

(3) Where appropriate, the relevant form number is listed in column 3.

(4) Instead of sending a document to the Inland Revenue, the requirements of the regulation may be complied with by an employer arranging for the information it would contain to be delivered to the Inland Revenue by an approved method of electronic communications if so indicated in column 5.

Table 10

Regulations which require approved document or format, and which permit electronic delivery

<i>1.</i> <i>Regulation</i>	<i>2.</i> <i>Description of information</i>	<i>3.</i> <i>Form number</i>	<i>4.</i> <i>Approved document or format</i>	<i>5.</i> <i>Electronic communications</i>
F38	F38	F38	F38	F38
...
F38	F38	F38	F38	F38
...
36(1), (2)(a)	cessation of employment	Form P45, Part 1	yes	yes
36(1), (2)(b)	cessation of employment	Form P45, Parts 1A, 2, 3	yes	[^{F39} not applicable]
38(1)	death of employee	Form P45, Part 1	yes	yes
39(1)	death of pensioner	Form P45, Part 1	yes	yes
42(8)	procedure if new employer receives Form P45	Form P45, Part 3	yes	yes
46(4), 47(2)(a)	information to be provided if code not known	Form P46	yes	yes
48(2)(a)				
49(2)(a)				
52(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
[^{F40} 55(3)(a)]	information on retirement	P46(Pen)	yes	yes]
56(3)	procedure if new pension payer receives Form P45	Form P45, Part 3	yes	yes
57(2)	information to be provided if code not known (non-UK resident pensioners)	[^{F41} Form P46(Pen)]	yes	yes

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, PART 10 COMMUNICATIONS*. (See end of Document for details)

<i>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
58(3)	information to be provided if code not known (UK resident pensioners)	[^{F41} Form P46(Pen)]	yes	yes
60(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
67(1)	information to employees about payments and tax deducted	Form P60	yes	[^{F42} not applicable]
73	annual return of relevant payments liable to deduction of tax	Forms P35 and P14	yes	yes
[^{F43} 73A	annual return of relevant payments by virtue of a retrospective tax provision	Form P35 (RL	yes	no]
74	annual return of relevant payments not liable to deduction of tax	Form P38A	yes	yes
77(4)	return of tax for which employer is liable under regulation 68	Form P100	yes	no
F44	F44	F44	F44	F44
...
85(1)(a) and (b)	employers: annual return of other PAYE income: benefits code employee	Form P11D	yes	yes
85(2)	employers: annual return of other PAYE income: declaration	Form P11D(b)	yes	yes
90(2)	quarterly return of cars becoming	Form P46 (car)	yes	yes

<i>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
	available or unavailable			
[^{F45} 98(4)	multiple PAYE schemes	Form P350	yes	yes]
129(1)	reserve forces' pay: certificate of tax deducted	Form P59	yes	no
132(1)	reserve forces' pay: end of year certificate	Form P60	yes	[^{F42} not applicable]
137(1)	holiday pay funds: certificate of tax deducted	Form P403	yes	no
152(2)	deductions working sheet for claimants awarded taxable JSA	Form PB8	yes	no
153(9)	Department's return for claimant who delivers Form P45	Forms PB3 and P45 Part 3	yes	no
154(2)	Department's return for claimant who does not deliver Form P45	Form PB3	yes	no
157(2)(b)	claimant's end of year certificate	Form P60U	yes	[^{F42} not applicable]
157(2)(c)	Department's end of year return	Form P14U	yes	no
159(2)	cessation of award of JSA	Form P45U	yes	no
160(2)(b)	Department's notification of taxable JSA adjustment	Form P180	yes	no
164(2)	Department's quarterly statement to Board of receipts and payments in	–	yes	no

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, PART 10 COMMUNICATIONS*. (See end of Document for details)

<i>1.</i> <i>Regulation</i>	<i>2.</i> <i>Description of information</i>	<i>3.</i> <i>Form number</i>	<i>4.</i> <i>Approved document or format</i>	<i>5.</i> <i>Electronic communications</i>
	respect of taxable JSA			
[^{F46} 184D	deductions working sheet for claimants awarded taxable ESA	Form PB8	yes	no
184E(9)	Department's return for claimant who delivers form P45	Forms PB8 and P45 Part 3	yes	yes
[^{F47} 184G(1)]	Department's return for claimant who does not deliver form P45	Form PB3	yes	yes
184I(2)(b)	claimant's end of year certificate	Form P60ESA	yes	[^{F42} not applicable]
184J(2)	Department's end of year return	Form P14U	yes	yes
184L(1)	cessation of award of ESA	Form P45ESA	yes	yes
184Q(2)(b)	Department's notification of taxable ESA adjustment	Form P180	yes	no
184S(2)	Department's quarterly statement to HMRC of receipts and payments in respect of taxable ESA		yes	no]

(5) If an employer delivers electronically the return required by regulation 73 (annual return of relevant payments liable to deduction of tax (Forms P35 and P14)), the statement and declaration and the certificate must, instead of being signed as required by regulation 73(8), be authenticated by or on behalf of the employer in such manner as may be approved by the Board of Inland Revenue.

[^{F48}(6) For the purposes of this regulation "ESA" means employment and support allowance.]

Textual Amendments

- F38** Words in reg. 211(4) Table 10 omitted (6.4.2014) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(4), **11**
- F39** Words in reg. 211 Table 10 substituted (6.4.2016) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2016 \(S.I. 2016/329\)](#), regs. 1, **4(a)**
- F40** Words in reg. 211 Table 10 substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **21(a)**
- F41** Words in reg. 211 Table 10 substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **21(b)**
- F42** Words in reg. 211 Table 10 substituted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **68(a)**
- F43** Words in reg. 211 Table 10 inserted (6.4.2007) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2007 \(S.I. 2007/1077\)](#), regs. 1, **19**
- F44** Words in reg. 211 Table 10 omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2015 \(S.I. 2015/1927\)](#), regs. 1(1), **13**
- F45** Words in reg. 211 Table 10 inserted (6.4.2016) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2016 \(S.I. 2016/329\)](#), regs. 1, **4(b)**
- F46** Words in reg. 211(4) Table 10 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **4(2)**
- F47** Word in reg. 211 Table 10 substituted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **68(b)**
- F48** Reg. 211(6) inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **4(3)**

[^{F49}Modifications for electronic version of Form P46(Pen)]

212.—(1) This regulation applies if instead of sending to the Inland Revenue [^{F50}Form P46(Pen)] a pension payer delivers the information it would contain to the Inland Revenue by an approved method of electronic communications (as permitted by regulation 211).

(2) For sub-paragraphs (a) to (m) of regulation 55(4) (information to be provided in [^{F51}Form P46(Pen)]) substitute—

- “(a) the pension payer’s PAYE reference,
- (b) the pensioner’s name,
- (c) the date of retirement,
- (d) the date on which the pension started,
- (e) the pensioner’s code immediately before retirement and whether it was being used on the cumulative basis,
- (f) if the pensioner’s code immediately before retirement was used on the cumulative basis—
- (i) the tax week or tax month in which the last relevant payment before retirement was made to the pensioner or, in a case falling within regulation 24, was treated as having been made,
- (ii) the total payments to date at the date of retirement,
- (iii) the total net tax deducted,
- (g) any number used to identify the pensioner,

- (h) the tax code in use for the pensioner, and whether it is being used on the cumulative basis,
- (i) the pensioner’s address, ^{F52}...
- (j) the pensioner’s sex,
- (k) the pensioner’s national insurance number, if known,
- (l) the pensioner’s date of birth, ^{F53}...
- (m) the amount of pension payable annually.”

Textual Amendments

- F49** Reg. 212 heading substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(a)**
- F50** Words in reg. 212(1) substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(b)**
- F51** Words in reg. 212(2) substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(i)**
- F52** Words in reg. 212(2)(i) omitted (6.4.2009) by virtue of *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(ii)**
- F53** Words in reg. 212(2)(l) omitted (6.4.2009) by virtue of *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(ii)**

How information may be delivered by Inland Revenue

213.—(1) Table 11 applies to determine how the Inland Revenue may comply with requirements of the regulations listed in column 1.

(2) Instead of sending a document to the employer or (where relevant) the employer’s agent, the requirements of the regulation may be complied with by the Inland Revenue arranging for the information it would contain to be delivered to the employer or (where relevant) the employer’s agent by an approved method of electronic communications if so indicated in column 4.

(3) The relevant form number is listed in column 3.

Table 11

Regulations which permit electronic delivery by Inland Revenue

<i>1. Regulation</i>	<i>2 Description of information</i>	<i>3. Form number</i>	<i>4. Electronic communications</i>
8(2), 20(2)	issue of code to employer or agent	Form P6 or P9	yes
20(5), (6)	notice to employer to amend codes	Form P7X or P9X	yes
53(2)	notice to employer of payments and total net tax deducted	Form P6	yes
61(2)	notice to pension payer of payments and total net tax deducted	Form P6	yes

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, PART 10 COMMUNICATIONS*. (See end of Document for details)

<i>1. Regulation</i>	<i>2 Description of information</i>	<i>3. Form number</i>	<i>4. Electronic communications</i>
[^{F54} 97Q(1), 97U(3)	notice of requirement for security	notice of requirement	yes]
F55	F55	F55	F55
...
F56	F56	F56	F56
...

(4) But the Inland Revenue may only deliver information by an approved method of electronic communications if the employer or employer’s agent (as the case may be) has consented to delivery of information in that way, and the Inland Revenue have not been notified that the consent has been withdrawn.

[^{F57}(5) References in paragraphs (2) and (4) to—

- (a) an employer include, in relation to regulations 97Q(1) (notice of requirement) and 97U(3) (outcome of application for reduction in the value of security held: further provision), any person to whom a notice under those regulations is given, and
- (b) an employer’s agent are to a person acting on behalf of the employer.]

Textual Amendments

- F54** Words in reg. 213(3) Table 11 inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **59(a)**
- F55** Words in reg. 213(3) Table 11 omitted (in relation to the tax year 2010-11 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **14(a)**
- F56** Words in reg. 213(3) Table 11 omitted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **14(b)**
- F57** Reg. 213(5) substituted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **59(b)**

How information must be provided by employees

214.—(1) An employee must comply with the requirements of the regulations listed in column 1 of Table 12 in a document or format provided or approved by the Board of Inland Revenue.

(2) Where appropriate, the relevant form number is listed in column 3 of the Table.

Table 12

Regulations which require employee to use approved document or format

<i>1. Regulation</i>	<i>2. Subject</i>	<i>3. Form number</i>
46(2)	Form P46 where employer does not receive Form P45 and code not known	Form P46

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, PART 10 COMMUNICATIONS*. (See end of Document for details)

<i>1. Regulation</i>	<i>2. Subject</i>	<i>3. Form number</i>
145(1)	direct collection: return when relevant payments cease	–
146(1)	direct collection: end of year return	Form P14
147(2)	direct collection: return of unpaid tax	–
154(3)	claimant’s certificate of full-time education	Form P187
[^{F58} 184G(3)]	claimant’s certificate of full-time education	Form P187]

Textual Amendments

F58 Words in [reg. 214\(2\)](#) Table 12 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), [regs. 1, 5\(2\)](#)

[^{F59}Meaning of Form P45, P46 and P46(Pen)]

215. In these Regulations—

“Form P45” means the form provided or approved for use in accordance with regulations 36 (cessation of employment: Form P45), 38 (death of employee) or 39 (death of pensioner);

“Parts 2 and 3 of Form P45” means—

- the Parts 2 and 3 of the Form P45 provided to the employee or claimant (as the case may be) in accordance with regulation 36, ...
- the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 159 (cessation of award: Form P45U); [^{F60}or]
- [^{F61}the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 184L (cessation of award: Form P45ESA);]

[^{F62}“Form P45ESA” means the form required to be completed in accordance with regulation 184L;]

“Form P45U” means the form required to be completed in accordance with [^{F63}regulation 159 or 184L];

[^{F64}“Form P46” means the form provided or approved for use in accordance with regulation 46 (form P46 where employer does not receive P45 and code not known);]

[^{F65}“Form P46(Pen)” means the form provided or approved for use in accordance with regulation 55(3)(a), 57(2) or 58(3).]

Textual Amendments

F59 [Reg. 215](#) heading substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), [regs. 1\(3\), 24\(a\)](#)

F60 Word in [reg. 215\(b\)](#) inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), [regs. 1, 6\(2\)\(b\)](#)

- F61** Reg. 215(c) inserted (27.10.2008) by The Income Tax (Pay As You Earn) (Amendment) (No.2) Regulations 2008 (S.I. 2008/2601), regs. 1, **6(2)(c)**
- F62** Words in reg. 215 inserted (27.10.2008) by The Income Tax (Pay As You Earn) (Amendment) (No.2) Regulations 2008 (S.I. 2008/2601), regs. 1, **6(3)**
- F63** Words in reg. 215 substituted (27.10.2008) by The Income Tax (Pay As You Earn) (Amendment) (No.2) Regulations 2008 (S.I. 2008/2601), regs. 1, **6(4)**
- F64** Words in reg. 215 substituted (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969), regs. 1(3), **24(b)**
- F65** Words in reg. 215 added (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969), regs. 1(3), **24(c)**

Service by post

216. Any notice or deductions working sheet which is authorised or required to be given, served or issued under these Regulations may be sent by post.

Changes to legislation:

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