
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 4

DIRECT COLLECTION AND SPECIAL ARRANGEMENTS

Direct collection and special arrangements

141.—^[F1](1) In any case in which HMRC are of the opinion that deduction of tax by reference to the tax tables is impracticable, the direct collection procedure in regulation 142 applies to any PAYE income, unless HMRC makes special arrangements for the collection of tax in respect of that PAYE income.]

- (2) A special arrangement does not apply to PAYE income of an employer's employees if—
- (a) the arrangement has not been agreed with the employer, and
 - (b) the employer does not proceed in accordance with the arrangement.

^[F2](3) A special arrangement must be—

- (a) in writing, and
- (b) signed and dated by the employer and HMRC.

(4) A special arrangement must specify—

- (a) the date by which the return under paragraph (8) must be delivered, which must be no later than 31st May following the end of each tax year to which the special arrangement relates, and
- (b) the due date for the payment of tax under paragraph (5).

(5) The employer must pay to HMRC by the due date the tax payable in relation to the preceding tax year in respect of the PAYE income to which a special arrangement applies.

(6) PAYE income to which a special arrangement applies is not to be included—

- (a) in a return by the employer under regulation 67B, 67D, 67E, 73, 74 or 75 (returns of relevant payments and tax deducted), nor
- (b) in particulars provided by the employer under regulation 85 (annual return of other earnings (Form P11D)).

(7) Following the end of the tax year, the employer must deliver to HMRC the information specified in Schedule A1 (real time returns) in respect of the PAYE income to which a special arrangement applied for that tax year.

(8) The information must be included in a return which must be delivered by the date specified in the special arrangement.

(9) The return must be made using an approved method of electronic communications.

Changes to legislation: *The Income Tax (Pay As You Earn) Regulations 2003, Section 141 is up to date with all changes known to be in force on or before 25 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

(10) In paragraph (3) “in writing” includes electronic communications and “signed” includes electronic signatures.

(11) In paragraphs (4) and (5) “the due date” means the date specified in the special arrangement which must be no later than 31st May following the end of each tax year to which the special arrangement relates.]

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| <p>F1 Reg. 141(1) substituted (6.4.2020) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2020 (S.I. 2020/88), regs. 1, 2(2)</p> <p>F2 Reg. 141(3)-(11) inserted (6.4.2020) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2020 (S.I. 2020/88), regs. 1, 2(3)</p> |
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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)