
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 4

MANDATORY USE OF ELECTRONIC COMMUNICATIONS

E-filing notice and appeals

208.—(1) In this Chapter, “e-filing notice” means a notice issued by the Inland Revenue in respect of a tax year that an employer—

- (a) is a large or a large or medium sized employer, and
- (b) does not fall within regulation 206(2) (religious objection),

and accordingly is required to use an approved method of electronic communications for the delivery of specified information for the tax year.

(2) An employer may appeal against an e-filing notice by notice to the Inland Revenue within 30 days of the issue of the e-filing notice.

- (3) The grounds of appeal are that the employer does not satisfy the description specified.
- (4) If an appeal is successful the e-filing notice must be withdrawn.
- (5) Regulation 217 (appeals: supplementary provisions) applies to appeals under this regulation.