
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 5

METHODS OF PROVIDING INFORMATION ETC

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 |

(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to delivery of information in that way, and the Inland Revenue have not been notified that the consent has been withdrawn.

(5) References in paragraphs (2) and (4) to an employer's agent are to a person acting on behalf of the employer.