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STATUTORY INSTRUMENTS

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**2010 No. 668**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2010**

**PART 3**

**Communications**

**CHAPTER 3**

**Mandatory use of electronic communications**

**Penalties**

**11.**—(1) In the heading to regulation 210 (penalty for failing to deliver relevant annual returns and specified information) omit “relevant annual returns and”.

(2) In regulation 210—

(a) for paragraphs (A1) to (2) substitute—

“(1) 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.”, and

(b) in paragraph (3), for regulation 210B substitute “regulations 210B and 210BA”.

(3) For the heading to regulation 210AA (penalty: relevant annual return for the tax year ending 5th April 2011 and subsequent years) substitute “Penalty: forms P35 and P14”.

(4) In regulation 210AA and Table 9ZA for “relevant annual return” substitute “specified information”.

(5) For the heading to regulation 210B (penalty: form P45 (Part 1 or Part 3), P46 or P46 (Pen)) substitute “Penalty: form P45 (Part 1 or Part 3), P46 or P46 (Pen); tax years ending 5th April 2012 and 5th April 2013”.

(6) In regulation 210B—

(a) for paragraph (1) substitute—

“(1) This regulation applies for the tax years ending 5th April 2012 and 5th April 2013 (the “relevant period”).”,

(b) for the heading to Table 9A substitute “Penalties: tax years ending 5th April 2012 and 5th April 2013”, and

(c) in the first column in Table 9A for the first entry substitute “1-2” and for the second entry substitute “3-49”.

(7) After regulation 210B insert—

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*Status: This is the original version (as it was originally made).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

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**“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.”.