
STATUTORY INSTRUMENTS

2014 No. 1017

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2014**

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

2. The Income Tax (Pay As You Earn) Regulations 2003(1) are amended as follows—
- (a) insert after regulation 67G(3) (payments to and recoveries from HMRC for each tax period by Real Time Information employers)(2)—
- “(3A) Where a return for a tax period(3) contains a correction under regulation 67E(5) (returns under regulations 67B and 67D: amendments)(4) and paragraph (3) of this regulation applies, the negative amount is treated as having been paid to HMRC(5)—
- (a) 17 days after the end of the tax period in respect of which that return is delivered, where payment is made using an approved method of electronic communications(6), or
- (b) 14 days after the end of the tax period in respect of which that return is delivered, in any other case.”;
- (b) insert after regulation 67H(3) (payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under regulation 67E(6))(7)—
- “(4) Where the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—
- (a) 17 days after the end of the final tax period of the tax year(8) the return relates to, if payment is made using an approved method of electronic communications, or
- (b) 14 days after the end of the final tax period of the tax year the return relates to, in any other case.”; and
- (c) insert after regulation 69(1) (due date and receipts for payment of tax)(9)—
- “(1A) In paragraph (1), the reference to amounts due under regulation 67G(2) includes any amount the employer was liable to deduct from employees during the tax period

(1) S.I. 2003/2682; relevant amending instruments are S.I. 2007/1077, 2012/822, 2013/521 and 2014/472.

(2) Regulation 67G was inserted by regulation 27 of S.I. 2012/822 and amended by regulation 25 of S.I. 2013/521.

(3) The term “tax period” is defined in regulation 2(1) of S.I. 2003/2682.

(4) Regulation 67E was inserted by regulation 27 of S.I. 2012/822 and amended by regulation 22 of S.I. 2013/521 and regulation 6 of S.I. 2014/472.

(5) The term “HMRC” is defined as meaning Her Majesty’s Revenue and Customs in regulation 2(1) and was inserted by regulation 3 of S.I. 2007/1077.

(6) “Approved method of electronic communications” is defined in regulation 189. A direction under regulation 189 and 205(2) was issued in March 2012 providing that approved methods of electronic communication are “the services known as Direct Debit, BACS Direct Credit (including telephone and internet banking), CHAPS, debit and credit card over the internet (BillPay), Government Banking Services (formerly known as Paymaster), Bank Giro and payments made through the Post Office.”. A copy of that direction is available at <http://www.hmrc.gov.uk/ebu/irboadir.htm>.

(7) Regulation 67H was inserted by regulation 27 of S.I. 2012/822 and has been amended by regulation 26 of S.I. 2013/521.

(8) The term “tax year” is defined in regulation 2(1) of S.I. 2003/2682.

(9) Regulation 69 has been amended by regulation 13 of S.I. 2007/1077, regulation 30 of S.I. 2012/822 and regulation 27 of S.I. 2013/521.

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whether or not that amount was included in any return under regulation 67B (real time returns of information about relevant payments) or 67D (exceptions to regulation 67B).”.