

STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 3

ELECTRONIC PAYMENT BY LARGE EMPLOYERS

[^{F1}Large employers

198A.—(1) “Large employer” means an employer treated as paying PAYE income to 250 or more employees at the specified date.

(2) An employer is treated as paying PAYE income to an employee at the specified date if the employer—

- (a) is required at that date by these Regulations to prepare or maintain a deductions working sheet in respect of that employee, and
- (b) has not sent to HMRC Part 1 of Form P45 in respect of that employee [^{F2}or, as the case may be, has not indicated in a return under regulation 67B or 67D that the employee’s employment has ceased].

[^{F3}(3) The specified date for a particular tax year is 31st October in the preceding tax year.]]

Textual Amendments

- F1** Reg. 198A inserted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **5**
- F2** Words in reg. 198A(2)(b) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **46**
- F3** Reg. 198A(3) substituted (6.4.2011) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2011 \(S.I. 2011/729\)](#), regs. 1, **15**

Large employers required to make specified payments electronically

199.—(1) A large employer ... must use an approved method of electronic communications to make specified payments.

[^{F4}(2) “Specified payments”, in this regulation [^{F5}67G (payments to and recoveries from HMRC: Real Time Information employers) [^{F6}, as adjusted by regulation 67H(2) where appropriate,] or 68 (periodic payments to and recoveries from HMRC: non-Real Time Information employers)].]

(3) The Board of Inland Revenue may give specific or general directions—

- (a) suspending, for any period during which the use of an approved method of electronic communications for the making of specified payments is impossible or impractical, any requirement imposed by these Regulations relating to the use of such methods,
- (b) substituting alternative requirements for the suspended ones, and
- (c) making any provision that is necessary in consequence of the imposition of the substituted requirements.

[^{F7}(4) This regulation does not apply to a payment of tax in respect of retrospective employment income for a closed year.]

[^{F8}(5) A specified payment is not treated as received in full by HMRC on or before the date by which that specified payment is required in accordance with regulation 69 unless it is made in a manner which secures (in a case where the specified payment is made otherwise than in cash) that, on or before that date, all transactions can be completed which need to be completed before the whole amount of the specified payment becomes available to the Commissioners for Her Majesty’s Revenue and Customs.]

Textual Amendments

- F4** Reg. 199(2) substituted (in relation to the tax year 2010-11 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **6(1)(b)**
- F5** Words in reg. 199(2) substituted (6.4.2012) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **47**
- F6** Words in reg. 199(2) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **36**
- F7** Reg. 199(4) added (6.4.2007) by [The Income Tax \(Pay as You Earn\) \(Amendment\) Regulations 2007 \(S.I. 2007/1077\)](#), regs. 1, **17**
- F8** Reg. 199(5) inserted (in relation to the tax year 2010-11 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **6(1)(c)**

E-payment notices and appeal

200.

Employer in default if specified payment not received by applicable due date

201.

Default notice and appeal

202.

Default surcharge

203.

Surcharge notice and appeal

204.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 3.