

STATUTORY INSTRUMENTS

**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

PART 11

SUPPLEMENTARY PROVISIONS

*Miscellaneous appeals*

**Appeals: supplementary provisions**

**217.**—(1) The following provisions of TMA apply to appeals under the regulations listed in paragraph (2) as they apply to an appeal under section 31 of TMA**(1)**—

section 31A(5) F1	notice of appeal
...	
F2	F2
...	...
F2	F2
...	...

(2) The regulations are—

regulation 99(3)	appeal against improper purpose notice
regulation 200(3)	appeal against e-payment notice
regulation 202(2)	appeal against default notice
regulation 208(2)	appeal against e-filing notice.

F3(3) .....  
F3(4) .....

**Textual Amendments**

- F1** Words in reg. 217(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 111(2)**
- F2** Reg. 217(1) entries omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 111(2)**
- F3** Reg. 217(3)(4) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 111(3)**

(1) Sections 31 to 31D were substituted by paragraph 11 of Schedule 29 to the Finance Act 2001 (c. 9).

**Commencement Information**

**II** Reg. 217 in force at 6.4.2004, see **reg. 1**

*Certificate that sum due and payment by cheque*

**Certificate that sum due**

**218.**—(1) A certificate of [<sup>F4</sup>HMRC] that, to the best of their knowledge and belief, any amount shown in a certificate under the regulations listed in paragraph (2) has not been paid by an employer, is sufficient evidence that the amount mentioned in the certificate is unpaid and due to the Crown.

(2) The regulations are—

[ <sup>F5</sup> regulation 75A(10)	unpaid amounts from regulation 75A specification]
regulation 76	unpaid amounts in regulation 73 return (Form P35)
regulation 77(6)	unpaid amounts in regulation 77 return
regulation 78(8)	unpaid amounts from regulation 78 specification
regulation 79	unpaid amounts following inspection under [ <sup>F6</sup> Schedule 36 to the Finance Act 2008].

[<sup>F7</sup>(2A) HMRC may prepare a certificate showing the whole or any part of a combined amount which includes tax without specifying the components of the combined amount.

Paragraph (1) shall apply with any necessary modifications to the certificate.]

(3) A certificate of [<sup>F8</sup>HMRC] that, to the best of their knowledge and belief, any amount of interest payable under the regulations listed in paragraph (4) has not been paid by an employer or employee is sufficient evidence that the amount mentioned in the certificate is unpaid and due to the Crown.

(4) The regulations are—

regulation 72(7)	interest consequential on regulation 72 direction
regulation 81(6)	interest consequential on regulation 81 direction
<sup>F9</sup>	<sup>F9</sup>
...	...
regulation 115	interest on tax overdue under PSA.

[<sup>F10</sup>(4A) HMRC may prepare a certificate showing the total amount of interest payable in respect of the whole or any part of the combined amount without specifying which components of the combined amount the interest relates to.

Paragraph (3) shall apply with any necessary modifications to the certificate.]

(5) The production of—

- (a) the return made by the employer under paragraph (4) of regulation 77 (return and certificate if tax unpaid), and
  - (b) the certificate of [<sup>F11</sup>HMRC] under paragraph (6) of that regulation,
- is sufficient evidence that the amount shown in the certificate is the amount of tax which the employer is liable to pay to [<sup>F11</sup>HMRC] in respect of the tax period in question under that regulation.
- (6) A document which purports to be a certificate under [<sup>F12</sup>this regulation], or regulation 77(6), is treated as such a certificate until the contrary is proved.

#### Textual Amendments

- F4** Word in reg. 218(1) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(2)**
- F5** Words in reg. 218(2) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **50**
- F6** Words in reg. 218(2) substituted (1.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2009 \(S.I. 2009/588\)](#), regs. 1(1), **8**
- F7** Reg. 218(2A) inserted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(3)**
- F8** Word in reg. 218(3) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(4)**
- F9** Words in reg. 218(4) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **9(7)**
- F10** Reg. 218(4A) inserted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(5)**
- F11** Word in reg. 218(5) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(6)**
- F12** Words in reg. 218(6) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, **16(7)**

#### Commencement Information

- I2** [Reg. 218](#) in force at 6.4.2004, see [reg. 1](#)

#### Payment by cheque

- 219.**—(1) For the purposes of the following provisions, if—
- (a) any payment to the Inland Revenue is made by cheque, and
  - (b) the cheque is paid on its first presentation to the banker on whom it is drawn,
- the payment is treated as made on the day on which the cheque was received by the Inland Revenue.
- (2) The provisions are—

regulation 69	due date and receipts for payments of tax
regulation 72	recovery from employee of tax not deducted by employer
[ <sup>F13</sup> regulation 75A	notice and certificate in cases where regulation 67B or 67D returns are not made]
regulation 78	notice and certificate if tax may be unpaid

**Changes to legislation:** There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, PART 11 SUPPLEMENTARY PROVISIONS. (See end of Document for details)

F14	F14
...	...
F14	F14
...	...
regulation 115	interest on tax due under PSA
regulation 116	interest due on tax overpaid under PSA.

**Textual Amendments**

**F13** Words in [reg. 219\(2\)](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), [regs. 1\(1\)](#), [51](#)

**F14** Words in [reg. 219\(2\)](#) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), [arts. 1\(1\)](#), [9\(8\)](#)

**Commencement Information**

**I3** [Reg. 219](#) in force at 6.4.2004, see [reg. 1](#)

*Transitional provisions, savings and revocations*

**Transitional provisions, savings and revocations**

- 220.**—(1) Schedule 1 (transitional provisions and savings) has effect.
- (2) The regulations listed in column 1 of Schedule 2 are revoked to the extent specified in column 3 of that Schedule.
- (3) Paragraph (2) is subject to Schedule 1.

**Commencement Information**

**I4** [Reg. 220](#) in force at 6.4.2004, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, PART 11 SUPPLEMENTARY PROVISIONS.