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 must or may be delivered by employers

- **211.**—(1) Table 10 applies to determine how employers must or may comply with the requirements of the regulations listed in column 1.
- (2) The requirements of the regulation must be complied with in a document or format provided or approved by the Board of Inland Revenue if so indicated in column 4.
 - (3) Where appropriate, the relevant form number is listed in column 3.
- (4) Instead of sending a document to the Inland Revenue, the requirements of the regulation may be complied with by an employer arranging for the information it would contain to be delivered to the Inland Revenue by an approved method of electronic communications if so indicated in column 5.

Table 10

Regulations which require approved document or format, and which permit electronic delivery

I. Regulation	2. Description of information	3. Form number	4. Approved document or format	5. Electronic communications
F1	F1	F1	F1	F1
F1	F1	F1	F1	F1
• • •				• • •
36(1), (2)(a)	cessation of employment	Form P45, Part 1	yes	yes
36(1), (2)(b)	cessation of employment	Form P45, Parts 1A, 2, 3	yes	[F2not applicable]
38(1)	death of employee	Form P45, Part 1	yes	yes
39(1)	death of pensioner	Form P45, Part 1	yes	yes

1.	2.	3.	4.	5.
Regulation	Description of information	Form number	Approved document or format	Electronic communications
42(8)	procedure if new employer receives Form P45	Form P45, Part 3	yes	yes
46(4), 47(2)(a)	information to be provided if code	Form P46	yes	yes
48(2)(a)	not known			
49(2)(a)				
52(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
$[^{F3}55(3)(a)$	information on retirement	P46(Pen)	yes	yes]
56(3)	procedure if new pension payer receives Form P45	Form P45, Part 3	yes	yes
57(2)	information to be provided if code not known (non-UK resident pensioners)	[^{F4} Form P46(Pen)]	yes	yes
58(3)	information to be provided if code not known (UK resident pensioners)	[^{F4} Form P46(Pen)]	yes	yes
60(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
67(1)	information to employees about payments and tax deducted	Form P60	yes	[F5not applicable]
73	annual return of relevant payments liable to deduction of tax	Forms P35 and P14	yes	yes
[^{F6} 73A	annual return of relevant payments by virtue of a retrospective tax provision	Form P35 (RL	yes	no]
74	annual return of relevant payments	Form P38A	yes	yes

not liable to deduction of tax 77(4) return of tax for which employer is liable under regulation 68 F7 F		2.	3.	4.	5.
deduction of tax 77(4) return of tax for which employer is liable under regulation 68 F7 F7 F7 F7 F7 F7 F7 F7 S5(1)(a) and (b) employers: annual return of other PAYE income: benefits code employee 85(2) employers: annual return of other PAYE income: declaration 90(2) quarterly return of cars becoming available or unavailable [**898(4) multiple PAYE schemes 129(1) reserve forces' pay: certificate of tax deducted 132(1) reserve forces' pay: ertificate of tax deducted 132(1) holiday pay funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's return for claimant who delivers Form PB3 and per pay: end of Pax per pay: end of Pax per pay: end of Pax per pay: end of claimant who delivers Form PB3 and per pay: end of claimant who delivers Form PB3 and per pay: end of claimant who delivers Form PB4 pax per pay: end of pax per pay: end of pear pa	Regulation		Form number	document or	Electronic communications
which employer is liable under regulation 68 F7 F7 F7 F7 F7 F7 F7 F7					
85(1)(a) and (b) employers: annual return of other PAYE income: benefits code employee 85(2) employers: annual return of other PAYE income: declaration 90(2) quarterly return of cars becoming available or unavailable [**898(4) multiple PAYE schemes 129(1) reserve forces' pay: certificate of tax deducted 132(1) reserve forces' pay: end of year certificate of tax deducted 137(1) holiday pay funds: certificate of tax deducted 152(2) deducted 152(2) deducted 153(9) Department's return for claimants awarded taxable JSA Form PB3 and yes possible pay: no pay: end of year certificate of tax deducted Form PB8 yes no pay:	7(4)	which employer is liable under	Form P100	yes	no
85(1)(a) and (b) employers: annual return of other PAYE income: benefits code employee 85(2) employers: annual return of other PAYE income: declaration 90(2) quarterly return of cars becoming available or unavailable [***898(4) multiple PAYE schemes 129(1) reserve forces' pay: certificate of tax deducted retrificate of tax deducted 132(1) reserve forces' pay: end of year certificate of tax deducted 137(1) holiday pay funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's return for claimant who delivers Form Form P11D yes yes yes yes yes yes yes pay: prom P46 (car) yes yes yes pes yes no pes prom P59 yes no pes prom P60 yes [**snot application of tax deducted yes no no no no no no no no no n		F7	F7	F7	F7
annual return of other PAYE income: benefits code employee 85(2) employers: Form P11D(b) yes yes annual return of other PAYE income: declaration 90(2) quarterly return of cars becoming available or unavailable [F898(4) multiple PAYE schemes 129(1) reserve forces' pay: certificate of tax deducted 132(1) reserve forces' pay: end of year certificate of tax deducted 137(1) holiday pay funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's Forms PB3 and yes no return for claimant who delivers Form					
annual return of other PAYE income: declaration 90(2) quarterly return of cars becoming available or unavailable [F898(4) multiple PAYE schemes 129(1) reserve forces' pay: certificate of tax deducted 132(1) reserve forces' pay: end of year certificate 137(1) holiday pay funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's return for claimant who delivers Form Form P46 (car) yes yes yes yes Form P59 yes no Form P60 yes [F8 not applied to the pay: end of year certificate of tax deducted yes Form P403 yes no no 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's return for claimant who delivers Form	5(1)(a) and (b)	annual return of other PAYE income: benefits	Form P11D	yes	yes
of cars becoming available or unavailable [F898(4) multiple PAYE schemes 129(1) reserve forces' Form P59 yes no pay: certificate of tax deducted 132(1) reserve forces' Form P60 yes [F5 not applied to tax deducted 137(1) holiday pay funds: certificate of tax deducted 137(1) holiday pay funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's return for claimant who delivers Form PForm PBS yes no no no return for P45 Part 3 claimant who delivers Form	5(2)	annual return of other PAYE income:	Form P11D(b)	yes	yes
schemes 129(1) reserve forces' Form P59 yes no pay: certificate of tax deducted 132(1) reserve forces' Form P60 yes [F5 not appli pay: end of year certificate 137(1) holiday pay Form P403 yes no funds: certificate of tax deducted 152(2) deductions working sheet for claimants awarded taxable JSA 153(9) Department's Forms PB3 and yes no P45 Part 3 159 no pay: end of year pay: Form P80 yes no pay: end of year pay: Form P80 yes no pay: end of year pay: Form P80 yes no pay: end of year pay: Form P80 yes no pay: end of year pay: Form P80 yes no pay: end of year pay: Form P80 yes no	0(2)	of cars becoming available or	Form P46 (car)	yes	yes
pay: certificate of tax deducted 132(1) reserve forces' Form P60 yes [F5not appli pay: end of year certificate 137(1) holiday pay funds: certificate of tax deducted 152(2) deductions Form PB8 yes no working sheet for claimants awarded taxable JSA 153(9) Department's Forms PB3 and yes no laimant who delivers Form	⁸ 98(4)		Form P350	yes	yes]
pay: end of year certificate 137(1) holiday pay Form P403 yes no funds: certificate of tax deducted 152(2) deductions Form PB8 yes no working sheet for claimants awarded taxable JSA 153(9) Department's Forms PB3 and yes no return for claimant who delivers Form	29(1)	pay: certificate of	Form P59	yes	no
funds: certificate of tax deducted 152(2) deductions Form PB8 yes no working sheet for claimants awarded taxable JSA 153(9) Department's Forms PB3 and yes no return for claimant who delivers Form	32(1)	pay: end of year	Form P60	yes	[^{F5} not applicable]
working sheet for claimants awarded taxable JSA Department's Forms PB3 and yes no return for P45 Part 3 claimant who delivers Form	37(1)	funds: certificate	Form P403	yes	no
return for P45 Part 3 claimant who delivers Form	52(2)	working sheet for claimants awarded taxable	Form PB8	yes	no
- 10	53(9)	return for claimant who		yes	no

1.	2.	3.	4.	5.
Regulation	Description of information	Form number	Approved document or format	Electronic communications
154(2)	Department's return for claimant who does not deliver Form P45	Form PB3	yes	no
157(2)(b)	claimant's end of year certificate	Form P60U	yes	[F5not applicable]
157(2)(c)	Department's end of year return	Form P14U	yes	no
159(2)	cessation of award of JSA	Form P45U	yes	no
160(2)(b)	Department's notification of taxable JSA adjustment	Form P180	yes	no
164(2)	Department's quarterly statement to Board of receipts and payments in respect of taxable JSA	_	yes	no
[^{F9} 184D	deductions working sheet for claimants awarded taxable ESA	Form PB8	yes	no
184E(9)	Department's return for claimant who delivers form P45	Forms PB8 and P45 Part 3	yes	yes
[^{F10} 184G(1)]	Department's return for claimant who does not deliver form P45	Form PB3	yes	yes
184I(2)(b)	claimant's end of year certificate	Form P60ESA	yes	[F5not applicable]
184J(2)	Department's end of year return	Form P14U	yes	yes
184L(1)	cessation of award of ESA	Form P45ESA	yes	yes

I. Regulation	2. Description of information	3. Form number	4. Approved document or format	5. Electronic communications
184Q(2)(b)	Department's notification of taxable ESA adjustment	Form P180	yes	no
184S(2)	Department's quarterly statement to HMRC of receipts and payments in respect of taxable ESA		yes	no]

(5) If an employer delivers electronically the return required by regulation 73 (annual return of relevant payments liable to deduction of tax (Forms P35 and P14)), the statement and declaration and the certificate must, instead of being signed as required by regulation 73(8), be authenticated by or on behalf of the employer in such manner as may be approved by the Board of Inland Revenue.

[FII(6) For the purposes of this regulation "ESA" means employment and support allowance.]

Textual Amendments

- F1 Words in reg. 211(4) Table 10 omitted (6.4.2014) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(4), 11
- F2 Words in reg. 211 Table 10 substituted (6.4.2016) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2016 (S.I. 2016/329), regs. 1, 4(a)
- Words in reg. 211 Table 10 substituted (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969), regs. 1(3), 21(a)
- **F4** Words in reg. 211 Table 10 substituted (6.4.2009) by The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969), regs. 1(3), **21(b)**
- Words in reg. 211 Table 10 substituted (6.4.2012) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822), regs. 1(1), 68(a)
- **F6** Words in reg. 211 Table 10 inserted (6.4.2007) by The Income Tax (Pay as You Earn) (Amendment) Regulations 2007 (S.I. 2007/1077), regs. 1, **19**
- F7 Words in reg. 211 Table 10 omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2015 (S.I. 2015/1927), regs. 1(1), 13
- Words in reg. 211 Table 10 inserted (6.4.2016) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2016 (S.I. 2016/329), regs. 1, 4(b)
- F9 Words in reg. 211(4) Table 10 inserted (27.10.2008) by The Income Tax (Pay As You Earn) (Amendment) (No.2) Regulations 2008 (S.I. 2008/2601), regs. 1, 4(2)
- **F10** Word in reg. 211 Table 10 substituted (6.4.2012) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822), regs. 1(1), **68(b)**
- F11 Reg. 211(6) inserted (27.10.2008) by The Income Tax (Pay As You Earn) (Amendment) (No.2) Regulations 2008 (S.I. 2008/2601), regs. 1, **4(3)**

Changes to legislation:
There are currently no known outstanding effects for the The Income Tax (Pay As You Earn)
Regulations 2003, Section 211.