

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>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
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	[ <sup>F2</sup> not applicable]
38(1)	death of employee	Form P45, Part 1	yes	yes
39(1)	death of pensioner	Form P45, Part 1	yes	yes

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

<i>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
42(8)	procedure if new employer receives Form P45	Form P45, Part 3	yes	yes
46(4), 47(2)(a) 48(2)(a) 49(2)(a)	information to be provided if code not known	Form P46	yes	yes
52(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
[ <sup>F3</sup> 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)	[ <sup>F4</sup> Form P46(Pen)]	yes	yes
58(3)	information to be provided if code not known (UK resident pensioners)	[ <sup>F4</sup> 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	[ <sup>F5</sup> not applicable]
73	annual return of relevant payments liable to deduction of tax	Forms P35 and P14	yes	yes
[ <sup>F6</sup> 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

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<i>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
	not liable to deduction of tax			
77(4)	return of tax for which employer is liable under regulation 68	Form P100	yes	no
F7	F7	F7	F7	F7
...	...	...	...	...
85(1)(a) and (b)	employers: annual return of other PAYE income: benefits code employee	Form P11D	yes	yes
85(2)	employers: annual return of other PAYE income: declaration	Form P11D(b)	yes	yes
90(2)	quarterly return of cars becoming available or unavailable	Form P46 (car)	yes	yes
[ <sup>F8</sup> 98(4)	multiple PAYE schemes	Form P350	yes	yes]
129(1)	reserve forces' pay: certificate of tax deducted	Form P59	yes	no
132(1)	reserve forces' pay: end of year certificate	Form P60	yes	[ <sup>F5</sup> not applicable]
137(1)	holiday pay funds: certificate of tax deducted	Form P403	yes	no
152(2)	deductions working sheet for claimants awarded taxable JSA	Form PB8	yes	no
153(9)	Department's return for claimant who delivers Form P45	Forms PB3 and P45 Part 3	yes	no

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<i>1. Regulation</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Approved document or format</i>	<i>5. Electronic communications</i>
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	[ <sup>F5</sup> not 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
[ <sup>F9</sup> 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
[ <sup>F10</sup> 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	[ <sup>F5</sup> not applicable]
184J(2)	Department's end of year return	Form P14U	yes	yes
184L(1)	cessation of award of ESA	Form P45ESA	yes	yes

1. <i>Regulation</i>	2. <i>Description of information</i>	3. <i>Form number</i>	4. <i>Approved document or format</i>	5. <i>Electronic communications</i>
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.

[<sup>F11</sup>(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)**
- F3** 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)**
- F5** 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**
- F8** 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.