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STATUTORY INSTRUMENTS

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**1998 No. 2484**

**INCOME TAX**

**The Income Tax (Employments)  
(Amendment) Regulations 1998**

<i>Made</i>	- - - -	<i>6th October 1998</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th October 1998</i>
<i>Coming into force</i>	- -	<i>28th October 1998</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 203 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations 1998 and shall come into force on 28th October 1998.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Income Tax (Employments) Regulations 1993(2) and “regulation” means a regulation of the principal Regulations.

**Amendments to the principal Regulations**

3.—(1) Regulation 2(3) shall be amended as follows.

(2) After paragraph (3) there shall be added the following paragraphs—

“(4) References (however expressed) in these Regulations to a code authorisation or other particulars being transmitted electronically by one person (“the transmitter”) to another person (“the recipient”) are references to any procedure whereby the particulars in question are transmitted by electronic means from the transmitter’s computer system to the recipient’s computer system and accepted by the recipient’s computer system.

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(1) 1988 c. 1; section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39), section 45(3) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26), paragraph 38 of Schedule 19, and Part V(23) of Schedule 26, to the Finance Act 1994 (c. 9), and section 119 of the Finance Act 1998 (c. 36).  
(2) S.I. 1993/744; relevant amending instruments are S.I. 1993/2276, 1994/775, 1995/447 and 1284, and 1996/804, 2554 and 2631.  
(3) Amended by S.I. 1993/2276.

(5) A document certified by an inspector or other officer of the Board to be a printed out version of any particulars transmitted electronically under these Regulations on any occasion shall be conclusive evidence, unless the contrary is proved, that those particulars—

- (a) were transmitted electronically on that occasion, and
- (b) constitute the entirety of what was transmitted on that occasion.

(6) Any document purporting to be a certificate in accordance with paragraph (5) shall be deemed to be such a certificate unless the contrary is proved.”

**4.—**(1) Regulation 6 shall be amended as follows.

(2) After paragraph (3) there shall be added the following paragraph—

“(4) A code authorisation is issued and received for the purposes of these Regulations if either—

- (a) it is contained in a document that is sent to the employer by the inspector, or
- (b) it is transmitted to the employer electronically by the inspector.”

**5.—**(1) Regulation 23(4) shall be amended as follows.

(2) In paragraph (1) for the words from “forthwith” to the end there shall be substituted the words “forthwith—

- (a) prepare a statement on the form provided containing the particulars specified in paragraph (2) (“the statement”), and
- (b) either—
  - (i) send the statement to the inspector, or
  - (ii) arrange for the particulars contained in the statement to be transmitted electronically to the inspector.”

(3) In paragraphs (3) and (4) for the word “certificate”, wherever occurring, there shall be substituted the word “statement”.

**6.—**(1) Regulation 24 shall be amended as follows.

(2) In paragraph (1) for the word “certificate” there shall be substituted the word “statement”.

**7.—**(1) Regulation 25(4) shall be amended as follows.

(2) For the word “certificate”, wherever occurring, there shall be substituted the word “statement”.

(3) In paragraph (2) for sub-paragraph (b) there shall be substituted the following sub-paragraph—  
“(b) forthwith either—

- (i) send that copy to the inspector by whom code authorisations are normally issued to him, or
- (ii) arrange for both the particulars specified in paragraphs (i) to (iv) of sub-paragraph (a) and the particulars contained in the statement to be transmitted electronically to that inspector.”

**8.—**(1) Regulation 26(4) shall be amended as follows.

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(4) Amended by S.I. 1996/804.  
(4) Amended by S.I. 1996/804.  
(4) Amended by S.I. 1996/804.

- (2) In paragraph (1) for sub-paragraph (b) there shall be substituted the following sub-paragraph—
- “(b) within 14 days after retirement—
- (i) prepare a statement on the form provided containing the particulars specified in paragraph (2) (“the statement”),
  - (ii) either send the statement to the inspector or arrange for the particulars contained in the statement to be transmitted electronically to the inspector, and
  - (iii) deliver a copy of the statement to the employee.”
- (3) In paragraph (3)—
- (a) for the word “certificate”, wherever occurring, there shall be substituted the word “statement”;
  - (b) in paragraph (b) for the words from “regulation 25(2)” to “paragraph and” there shall be substituted the words
- “paragraph (2) of regulation 25 and either—
- (i) send it to the inspector mentioned in sub-paragraph (b)(i) of that paragraph, or
  - (ii) arrange for the particulars referred to in sub-paragraph (b)(ii) of that paragraph to be transmitted electronically to that inspector, and”.

**9.**—(1) Regulation 27 shall be amended as follows.

- (2) In paragraph (1) for the words from “forthwith” to the end there shall be substituted the words “forthwith either—
- (a) send to the inspector the statement mentioned in regulation 23(1), or the statement mentioned in regulation 30(4), as the case may require, together with the three copies of the statement mentioned in regulation 23(3), and insert on the statement the name and address of the personal representative of the deceased employee, if they are known to him, or
  - (b) arrange for the particulars contained in that statement, or which would otherwise fall to be inserted or included on that statement in accordance with sub-paragraph (a) of this paragraph or paragraph (2), to be transmitted electronically to the inspector.”
- (3) In paragraph (2) for the word “certificate”, wherever occurring, there shall be substituted the word “statement”.

**10.**—(1) Regulation 28 shall be amended as follows.

- (2) In paragraph (1) for the words “render a return to the inspector giving” there shall be substituted the words “provide the inspector with particulars of”.
- (3) In paragraph (3)—
- (a) for the words “rendered the return” there shall be substituted the words “provided the inspector with particulars as”;
  - (b) for the words “render any further return” there shall be substituted the words “provide any further particulars”.
- (4) In paragraph (4) for the word “certificate” there shall be substituted the word “statement”.
- (5) In paragraph (5) for the words “render a return to the inspector giving” there shall be substituted the words “provide the inspector with particulars of”.
- (6) After paragraph (5) there shall be added the following paragraph—
- “(6) The particulars referred to in paragraphs (1) and (5) either—

- (a) shall be contained in a document provided by the Board or approved by the Board for that purpose, or
- (b) shall be transmitted electronically.”

**11.—**(1) Regulation 30(5) shall be amended as follows.

(2) In paragraph (4)(a) for the word “certificate” there shall be substituted the word “statement”.

**12.—**(1) Regulation 34(6) shall be amended as follows.

(2) For the word “certificate”, wherever occurring, there shall be substituted the word “statement”.

**13.—**(1) Regulation 37(6) shall be amended as follows.

(2) In paragraph (2)–

- (a) for the word “certificate”, where it first occurs, there shall be substituted the word “statement”;
- (b) for the words “or regulation 89(2)” there shall be substituted the words “, or two copies of the certificate delivered in accordance with regulation 89(2),”.

**14.—**(1) Regulation 43 shall be amended as follows.

(2) In paragraph (1) for the words from “paragraph (2)” to the end there shall be substituted the words “paragraph (1A) in respect of all employees in respect of whom the employer was required at any time during the year to prepare or maintain deductions working sheets in accordance with these Regulations”.

(3) After paragraph (1) there shall be inserted the following paragraphs–

“(1A) The particulars specified in this paragraph are–

- (a) the year to which the return relates,
- (b) the total amount of the emoluments paid by the employer to the employees during that year, and
- (c) subject to regulation 36(4), the total net tax deducted from the emoluments.

(1B) The return required by paragraph (1) shall be supported by the particulars specified in paragraph (2) and, where appropriate, the particulars specified in paragraph (6), in respect of each of the employees to whom the employer paid emoluments during that year.

(1C) The particulars specified in paragraphs (2) and (6) either–

- (a) shall be contained in a document provided by the Board for that purpose or approved by the Board, which shall accompany the return, or
- (b) not later than 44 days after the end of the year, shall be transmitted electronically to the inspector or collector to whom the return is rendered.”

(4) In paragraph (2)(b) after the word “return” there shall be inserted the words “in question”.

(5) In paragraph (6) for the word “show” there shall be substituted the words “be supported by the following particulars, that is to say,”.

**15.—**(1) Regulation 46(7) shall be amended as follows.

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(5) Amended by S.I. 1993/2276 and 1996/804 and 2554.

(6) Amended by S.I. 1996/804.

(6) Amended by S.I. 1996/804.

(7) Substituted by S.I. 1995/1284.

(2) In paragraph (1) for the words from “render” to “containing” there shall be substituted the words “provide the inspector or other officer of the Board, not later than 92 days after the end of the year, with the following particulars”.

(3) After paragraph (1) there shall be inserted the following paragraph—

“(1A) The particulars referred to in paragraph (1) either—

- (a) shall be contained in a document provided by the Board or approved by the Board for that purpose, or
- (b) shall be transmitted electronically.”

(4) In paragraph (7) for the words “to include in a return under paragraph (1)” there shall be substituted the words “, by virtue of paragraph (1), to provide the inspector or other officer of the Board with”.

(5) After paragraph (7) there shall be inserted the following paragraph—

“(7A) At the same time as he provides the inspector or other officer of the Board with particulars in accordance with this regulation, the employer shall furnish that person with a declaration, in the form provided by the Board, stating that—

- (a) all particulars required to be provided for the year in accordance with the regulation have been provided, and
- (b) those particulars are complete and accurate to the best of the employer’s knowledge and belief.”

**16.—(1)** Regulation 46AA**(8)** shall be amended as follows.

(2) In paragraphs (1) and (3) for the words “a return under regulation 46(1) falls to be rendered” there shall be substituted the words “particulars fall to be provided under regulation 46(1)”.

(3) In paragraph (6) for the words “the return under regulation 46(1) relates”, in both places where they occur, there shall be substituted the words “the particulars provided under regulation 46(1) relate”.

**17.—(1)** Regulation 46AB**(8)** shall be amended as follows.

(2) The words “in a return”, wherever occurring, shall be omitted.

**18.—(1)** Regulation 46A**(9)** shall be amended as follows.

(2) In paragraph (1) for the words from “render” to “containing” there shall be substituted the words “provide the inspector, not later than 28 days after the end of each income tax quarter, with”.

(3) After paragraph (1) there shall be inserted the following paragraph—

“(1A) The particulars referred to in paragraph (1) either—

- (a) shall be contained in a document provided by the Board or approved by the Board for that purpose, or
- (b) shall be transmitted electronically.”

**19.—(1)** Regulation 55**(10)** shall be amended as follows.

(2) In paragraph (2)(aa) for the words “include in a return or returns” there shall be substituted the words “provide to the inspector”.

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**(8)** Inserted by S.I. [1995/1284](#).  
**(8)** Inserted by S.I. [1995/1284](#).  
**(9)** Inserted by S.I. [1994/775](#).  
**(10)** Amended by S.I. [1995/447](#).

**20.**—(1) Regulation 80A(**11**) shall be amended as follows.

(2) In paragraph (5) for the words “43, 44, 45 or 46 of these Regulations” there shall be substituted the words “43, 44 or 45 of these Regulations, or in particulars provided by the employer under regulation 46 of these Regulations”.

**21.**—(1) Regulation 84(**12**) shall be amended as follows.

(2) In paragraph (1) for the word “certificate” there shall be substituted the word “statement”.

(3) In paragraphs (3), (5), (6) and (7) before the word “certificate”, in each place where it occurs, there shall be inserted the words “statement or”.

(4) In paragraph (8) for the word “certificate” there shall be substituted the word “statement”.

(5) In paragraph (9)—

(a) before the word “certificate”, where it first occurs, there shall be inserted the words “statement or”;

(b) for the word “certificate”, where it secondly occurs, there shall be substituted the word “statement”.

**22.**—(1) Regulation 91(**13**) shall be amended as follows.

(2) In paragraph (5)(b) before the word “certificate” there shall be inserted the words “statement or”.

**23.**—(1) Regulation 98E(**14**) shall be amended as follows.

(2) For the word “certificate”, in both places where it occurs, there shall be substituted the word “statement”.

*S C T Matheson*

*Tim Flesher*

6th October 1998

Two of the Commissioners of Inland Revenue

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(11) Inserted by S.I. 1996/2631.

(12) Amended by S.I. 1993/2276 and 1996/804.

(13) Amended by S.I. 1996/804.

(14) Inserted by S.I. 1995/853 and amended by S.I. 1996/804.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Income Tax (Employments) Regulations 1993 (S.I.1993/744) (“the principal Regulations”) so as to provide that certain information which an employer is required under the principal Regulations to send to the inspector or collector in connection with PAYE may be sent by way of electronic transmission rather than in paper form. The Regulations also provide that PAYE code authorisations may be notified to employers electronically.

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 amends regulation 2 of the principal Regulations so as to define references in the principal Regulations to electronic transmission of information.

Regulation 4 amends regulation 6 of the principal Regulations so as to provide that code authorisations may be issued to employers by way of electronic transmission.

Regulations 5 and 7 to 9 amend regulations 23 and 25 to 27 of the principal Regulations so as to provide that particulars relating to cessation of employment and commencement of new employment, or retirement or death of an employee, may be transmitted electronically by an employer instead of in paper form.

Regulations 6, 8, 9, 11 to 13, and 21 to 23 make amendments to regulations 24, 26, 27, 30, 34, 37, 84, 91 and 98E of the principal Regulations in consequence of the amendments made to regulations 23 and 25 of the principal Regulations by regulations 5 and 7 of these Regulations.

Regulation 10 amends regulation 28 of the principal Regulations so as to provide that particulars to be sent to the inspector by an employer of a person in respect of whom the employer has not received a code authorisation may be transmitted electronically instead of being contained on Form P46.

Regulation 14 amends regulation 43 of the principal Regulations so as to provide that detailed particulars of emoluments paid to each employee of an employer in a year of assessment, and of tax deducted from those emoluments, may be transmitted electronically, leaving only the total amount of emoluments paid and of tax deducted to be entered on the paper return (Form P35).

Regulation 15 amends regulation 46 of the principal Regulations so as to provide that details of expenses paid and benefits provided to employees may be transmitted by the employer to the inspector electronically instead of being contained on Form P11D, but that in either case the employer must furnish the inspector with a declaration to the effect that the details provided by him under regulation 46 are correct and complete.

Regulations 16 and 17 make consequential amendments to regulations 46AA and 46AB of the principal Regulations (information to be provided to employee) as a result of the amendment to regulation 46 made by regulation 15 of these Regulations.

Regulation 18 amends regulation 46A of the principal Regulations (inserted by S.I. 1994/775) so as to provide that details required to be sent by an employer to the inspector under that regulation in connection with the provision of a car for an employee may be transmitted electronically instead of being contained on Form P46(Car).

Regulation 19 makes a consequential amendment to regulation 55 of the principal Regulations (inspection of employer’s records) as a result of the amendment to regulation 46 made by regulation 15 of these Regulations.

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Regulation 20 makes a consequential amendment to regulation 80A of the principal Regulations (inserted by S.I. [1996/2631](#)) (PAYE settlement agreements) as a result of the amendment to regulation 46 made by regulation 15 of these Regulations.