

## SCHEDULE 4

[<sup>F1</sup>Provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003]

### Textual Amendments

- F1** Sch. 4 heading substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **29(2)**

## PART III

### PAYMENT AND RECOVERY OR EARNINGS-RELATED CONTRIBUTIONS, CLASS 1A CONTRIBUTIONS AND CLASS 1B CONTRIBUTIONS, ETC.

#### [<sup>F1</sup>Additional information about payments

**21F.**—(1) A Real Time Information employer must inform HMRC of each of the amounts specified in Schedule 4B (additional information about payments) for each tax period unless sub-paragraph (4) or (5) applies.

- (2) The information must be given in a return.
- (3) The return must be delivered within 14 days after the end of the tax period.
- (4) This sub-paragraph applies if—
  - (a) all of the amounts are zero; and
  - (b) the employer has not made a return under sub-paragraph (2) in the tax year.
- (5) This paragraph applies if none of the amounts has changed in the tax period.
- (6) If an employer makes an error in a return under this paragraph, the employer must provide the correct information in the first return made under sub-paragraph (2) after the discovery of the error.
- (7) But if the information given has not been corrected before 20th April following the end of the year in question, the employer must provide the correct information for the year in question in a return under this sub-paragraph.

[  
<sup>F2</sup>(7A) A Real Time Information employer may send to HMRC a notification (included within a return under this paragraph or otherwise) if—

- (a) for a tax period, the employer was not required to make any returns in accordance with paragraph 21A or 21D because no payments of <sup>F3</sup>... earnings were made during the tax periods, or
- (b) the employer has sent the final return under paragraph 21A or 21D that the employer expects to make—
  - (i) in the circumstances described in paragraph 5 of Schedule A1 to the PAYE Regulations (real time returns); or
  - (ii) for the year.]
- (8) A return under sub-paragraph (2) or (7) [<sup>F4</sup>and a notification under paragraph (7A)]—
  - (a) must state—
    - (i) the year to which the return relates,

**Changes to legislation:** There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Paragraph 21F. (See end of Document for details)

- (ii) the employer's HMRC office number,
- (iii) the employer's PAYE reference, <sup>F5</sup>...
- (iv) the employer's accounts office reference<sup>F6</sup>, and;
- (v) if the notification is under sub-paragraph (7A)(b)(i), include the date of cessation;]
- (b) is to be made using an approved method of electronic communications.

<sup>F7</sup>(9) .....

(10) For the purposes of sub-paragraph (8)(b), regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

(11) The requirement to use an approved method of electronic communications does not apply if the employer is one to whom paragraph 21D (exceptions to paragraph 21A) applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.

(12) Schedule 24 to the Finance Act 2007 (penalties for errors), as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (2) or (7).]

**Textual Amendments**

- F1** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F2** Sch. 4 para. 21F(7A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(2)**
- F3** Word in Sch. 4 para. 21F omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **22(4)(c)**
- F4** Words in Sch. 4 para. 21F(8) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(a)**
- F5** Word in Sch. 4 para. 21F(8)(a)(iii) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(b)**
- F6** Sch. 4 para. 21F(8)(a)(v) and word inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**
- F7** Sch. 4 para. 21F(9) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Paragraph 21F.