

STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 5 **U.K.**

METHODS OF PROVIDING INFORMATION ETC

How information must or may be delivered by employers **U.K.**

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>
35(3), (4), (5)(a)	simplified deduction scheme: deductions working sheet	Form P12	yes	yes
35(5)(b)	simplified deductions scheme: annual return of deductions working sheets	Form P37	yes	yes
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	no

*Status: Point in time view as at 06/04/2011.**Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 5. (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>
38(1)	death of employee	Form P45, Part 1	yes	yes
39(1)	death of pensioner	Form P45, Part 1	yes	yes
42(8)	procedure if new employer receives Form P45	Form P45, Part 3	yes	yes
46(4), 47(2)(a) 48(2)(a)	information to be provided if code not known	Form P46	yes	yes
49(2)(a)				
52(3)	late presentation of Form P45	Form P45, Part 3	yes	yes
[^{F1} 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)	[^{F2} Form P46(Pen)]	yes	yes
58(3)	information to be provided if code not known (UK resident pensioners)	[^{F2} 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	[^{F3} yes]
73	annual return of relevant payments liable to deduction of tax	Forms P35 and P14	yes	yes
[^{F4} 73A]	annual return of relevant payments	Form P35 (RL)	yes	no]

<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>
	by virtue of a retrospective tax provision			
74	annual return of relevant payments not liable to deduction of tax	Form P38A	yes	yes
77(4)	return of tax for which employer is liable under regulation 68	Form P100	yes	no
85(1)(a)	employers: annual return of other PAYE income	Form P9D	yes	no
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
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	[^{F3} yes]
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

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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>
153(9)	Department's return for claimant who delivers Form P45	Forms PB3 and P45 Part 3	yes	no
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	[^{F3} yes]
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
[^{F5} 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
184(G)(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	[^{F3} yes]

<i>1.</i> <i>Regulation</i>	<i>2.</i> <i>Description of information</i>	<i>3.</i> <i>Form number</i>	<i>4.</i> <i>Approved document or format</i>	<i>5.</i> <i>Electronic communications</i>
184J(2)	Department's end of year return	Form P14U	yes	yes
184L(1)	cessation of award of ESA	Form P45ESA	yes	yes
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.

[^{F6}(6) For the purposes of this regulation "ESA" means employment and support allowance.]

Textual Amendments

- F1** 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)**
- F2** 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)**
- F3** Word in reg. 211(4) Table 10 substituted (in relation to the tax year 2010-11 and subsequent tax years) by *The Income Tax (Pay As You Earn) (Amendment) Regulations 2010 (S.I. 2010/668)*, regs. 1(3), **13**
- F4** 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**
- F5** 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)**
- F6** 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)**

Commencement Information

- I1** Reg. 211 in force at 6.4.2004, see **reg. 1**

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 5. (See end of Document for details)

[^{F7}Modifications for electronic version of Form P46(Pen)] U.K.

212.—(1) This regulation applies if instead of sending to the Inland Revenue [^{F8}Form P46(Pen)] a pension payer delivers the information it would contain to the Inland Revenue by an approved method of electronic communications (as permitted by regulation 211).

(2) For sub-paragraphs (a) to (m) of regulation 55(4) (information to be provided in [^{F9}Form P46(Pen)]) substitute—

- “(a) the pension payer’s PAYE reference,
 (b) the pensioner’s name,
 (c) the date of retirement,
 (d) the date on which the pension started,
 (e) the pensioner’s code immediately before retirement and whether it was being used on the cumulative basis,
 (f) if the pensioner’s code immediately before retirement was used on the cumulative basis—
 (i) the tax week or tax month in which the last relevant payment before retirement was made to the pensioner or, in a case falling within regulation 24, was treated as having been made,
 (ii) the total payments to date at the date of retirement,
 (iii) the total net tax deducted,
 (g) any number used to identify the pensioner,
 (h) the tax code in use for the pensioner, and whether it is being used on the cumulative basis,
 (i) the pensioner’s address, ^{F10} ...
 (j) the pensioner’s sex,
 (k) the pensioner’s national insurance number, if known,
 (l) the pensioner’s date of birth, ^{F11} ...
 (m) the amount of pension payable annually.”

Textual Amendments

- F7** Reg. 212 heading substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(a)**
F8 Words in reg. 212(1) substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(b)**
F9 Words in reg. 212(2) substituted (6.4.2009) by *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(i)**
F10 Words in reg. 212(2)(i) omitted (6.4.2009) by virtue of *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(ii)**
F11 Words in reg. 212(2)(l) omitted (6.4.2009) by virtue of *The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2007 (S.I. 2007/2969)*, regs. 1(3), **22(c)(ii)**

Commencement Information

- I2** Reg. 212 in force at 6.4.2004, see **reg. 1**

How information may be delivered by Inland Revenue **U.K.**

213.—(1) Table 11 applies to determine how the Inland Revenue may comply with requirements of the regulations listed in column 1.

(2) Instead of sending a document to the employer or (where relevant) the employer’s agent, the requirements of the regulation may be complied with by the Inland Revenue arranging for the information it would contain to be delivered to the employer or (where relevant) the employer’s agent by an approved method of electronic communications if so indicated in column 4.

(3) The relevant form number is listed in column 3.

Table 11

Regulations which permit electronic delivery by Inland Revenue

<i>1. Regulation</i>	<i>2 Description of information</i>	<i>3. Form number</i>	<i>4. Electronic communications</i>
8(2), 20(2)	issue of code to employer or agent	Form P6 or P9	yes
20(5), (6)	notice to employer to amend codes	Form P7X or P9X	yes
53(2)	notice to employer of payments and total net tax deducted	Form P6	yes
61(2)	notice to pension payer of payments and total net tax deducted	Form P6	yes
F12	F12	F12	F12
...
F13	F13	F13	F13
...

(4) But the Inland Revenue may only deliver information by an approved method of electronic communications if the employer or employer’s agent (as the case may be) has consented to delivery of information in that way, and the Inland Revenue have not been notified that the consent has been withdrawn.

(5) References in paragraphs (2) and (4) to an employer’s agent are to a person acting on behalf of the employer.

Textual Amendments

F12 Words in reg. 213(3) Table 11 omitted (in relation to the tax year 2010-11 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(3), **14(a)**

F13 Words in reg. 213(3) Table 11 omitted (6.4.2011 in relation to the tax year 2011-12 and subsequent tax years) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2010 \(S.I. 2010/668\)](#), regs. 1(4), **14(b)**

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Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 5. (See end of Document for details)

Commencement Information

I3 Reg. 213 in force at 6.4.2004, see [reg. 1](#)

How information must be provided by employees **U.K.**

214.—(1) An employee must comply with the requirements of the regulations listed in column 1 of Table 12 in a document or format provided or approved by the Board of Inland Revenue.

(2) Where appropriate, the relevant form number is listed in column 3 of the Table.

Table 12

Regulations which require employee to use approved document or format

<i>1.</i> <i>Regulation</i>	<i>2.</i> <i>Subject</i>	<i>3.</i> <i>Form number</i>
46(2)	Form P46 where employer does not receive Form P45 and code not known	Form P46
145(1)	direct collection: return when relevant payments cease	—
146(1)	direct collection: end of year return	Form P14
147(2)	direct collection: return of unpaid tax	—
154(3)	claimant's certificate of full-time education	Form P187
[^{F14} 184G(3)]	claimant's certificate of full-time education	Form P187]

Textual Amendments

F14 Words in [reg. 214\(2\)](#) Table 12 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), [regs. 1, 5\(2\)](#)

Commencement Information

I4 [Reg. 214](#) in force at 6.4.2004, see [reg. 1](#)

[^{F15}Meaning of Form P45, P46 and P46(Pen)] **U.K.**

215. In these Regulations—

“Form P45” means the form provided or approved for use in accordance with regulations 36 (cessation of employment: Form P45), 38 (death of employee) or 39 (death of pensioner);

“Parts 2 and 3 of Form P45” means—

- (a) the Parts 2 and 3 of the Form P45 provided to the employee or claimant (as the case may be) in accordance with regulation 36, ^{F16}...

(b) the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 159 (cessation of award: Form P45U); ^[F17]or

(c) ^[F18]the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 184L (cessation of award: Form P45ESA);]

^[F19]“Form P45ESA” means the form required to be completed in accordance with regulation 184L;]

“Form P45U” means the form required to be completed in accordance with ^[F20]regulation 159 or 184L;]

^[F21]“Form P46” means the form provided or approved for use in accordance with regulation 46 (form P46 where employer does not receive P45 and code not known);]

^[F22]“Form P46(Pen)” means the form provided or approved for use in accordance with regulation 55(3)(a), 57(2) or 58(3).]

Textual Amendments

- F15** Reg. 215 heading substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **24(a)**
- F16** Word in reg. 215(a) omitted (27.10.2008) by virtue of [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **6(2)(a)**
- F17** Word in reg. 215(b) inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **6(2)(b)**
- F18** Reg. 215(c) inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **6(2)(c)**
- F19** Words in reg. 215 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **6(3)**
- F20** Words in reg. 215 substituted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **6(4)**
- F21** Words in reg. 215 substituted (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **24(b)**
- F22** Words in reg. 215 added (6.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2007 \(S.I. 2007/2969\)](#), regs. 1(3), **24(c)**

Commencement Information

- I5** [Reg. 215](#) in force at 6.4.2004, see [reg. 1](#)

Service by post **U.K.**

216. Any notice or deductions working sheet which is authorised or required to be given, served or issued under these Regulations may be sent by post.

Commencement Information

- I6** [Reg. 216](#) in force at 6.4.2004, see [reg. 1](#)

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There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 5.