
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

CHAPTER 1

PAYMENT OF TAX AND ASSOCIATED RETURNS

[^{F1}Penalties under Schedule 55 to the Finance Act 2009

Textual Amendments

- F1** Regs. 67I-67K and cross-heading inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 3\) Regulations 2014 \(S.I. 2014/2396\)](#), regs. 1(1), 2

Penalty: failure to comply with regulation 67B or 67D

67I.—(1) For the purposes of paragraph 6C of Schedule 55 to the Finance Act 2009 (amount of penalty: real time information for PAYE), a Real Time Information employer which fails to deliver a return falling within item 4 in the Table in paragraph 1 of that Schedule in accordance with—

- (a) regulation 67B (real time returns of information about relevant payments);
- (b) regulation 67BA (employees in respect of whom employer is not required to maintain a deductions working sheet);
- (c) regulation 67BB (employees paid in specific circumstances);
- (d) regulation 67C (modification of the requirements of regulation 67B: notional payments);
or
- (e) regulation 67D (exceptions to regulation 67B)

as the case may be, is liable to a penalty of the amount set out in paragraph (2).

(2) Where a Real Time Information employer fails to deliver such a return and the number of persons employed in the period to which the return relates is—

- (a) no more than 9, the penalty is £100;
- (b) at least 10 but no more than 49, the penalty is £200;
- (c) at least 50 but no more than 249, the penalty is £300; and
- (d) at least 250, the penalty is £400.

Penalty: initial period

67J. For the purposes of paragraph 6C(3), (4) and (5) of Schedule 55 to the Finance Act 2009 (initial period), the duration of the initial period is thirty days.

Penalty: first failure to deliver a return in a tax year

67K.—(1) Paragraph 6C(4) of Schedule 55 to the Finance Act 2009 (unpenalised default) does not apply to any failure to deliver a return falling within item 4 in the Table in paragraph 1 of that Schedule in accordance with regulation 67B, regulation 67BA, regulation 67BB, regulation 67C or regulation 67D, as the case may be,—

- (a) by a small existing Real Time Information employer or a new Real Time Information employer in the period 6th March 2015 to 5th April 2015; or
 - (b) for any tax year for which a Real Time Information employer operates an annual PAYE Scheme.
- (2) For the purposes of paragraph (1)(a)—
- (a) an employer is a small existing Real Time Information employer if at 6th October 2014 that employer employed no more than 49 employees; and
 - (b) an employer is a new Real Time Information employer if it is issued with an employer's PAYE reference after 6th October 2014.
- (3) For the purposes of paragraph (1)(b), a Real Time Information employer operates an annual PAYE Scheme for a tax year if for that year—
- (a) all the employees are paid annually;
 - (b) all the employees are paid on the same date; and
 - (c) the Real Time Information employer is only required under regulation 69 (due date and receipts for payment of tax) to pay HMRC annually.]

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Cross Heading: Penalties under Schedule 55 to the Finance Act 2009.