
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

[^{F1}CHAPTER 4A

Mandatory use of electronic communications: real time returns of information about relevant payments of tax and associated matters

Textual Amendments

F1 Pt. 10 Ch. 4A inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **49**

Application of Chapter 4 to real time returns of information about relevant payments of tax and associated matters

210D. Regulation 205(3) applies to the delivery of the following as if they were specified information within the meaning given by regulation 207—

- (a) returns under regulation 67B (real time returns of information about relevant payments),
- (b) returns under regulation 67E(6) (returns under regulation 67B and 67D: amendments), unless the employer is one to whom regulation 67D (exceptions to regulation 67B) applies, and
- (c) notifications under regulation 67F (additional information about payments) unless the employer is one to whom regulation 67D applies.]

Status:

Point in time view as at 06/04/2023.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, CHAPTER 4A.