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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

PART 10

COMMUNICATIONS

[<sup>F1</sup>CHAPTER 4A

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

**[<sup>F1</sup>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.]

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**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**

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 210D.