
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}Real time returns

[^{F1}Exceptions to regulation 67B

67D.—(1) This regulation applies to—

- (a) an individual who is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications,
- (b) a partnership, if all the partners fall within sub-paragraph (a),
- (c) a company, if all the directors and the company secretary fall within sub-paragraph (a), ^{F2}...
- (d) a care and support employer [^{F3}, and
- (e) an employer to whom a direction has been given under paragraph (11)] ,

[^{F4}but this is subject to paragraph (2B).]

(2) A Real Time Information employer to whom this regulation applies may proceed in accordance this regulation instead of regulation 67B.

[
^{F5}(2A) Before 6th April 2014, a Real Time Information employer to whom this regulation applies may proceed as if the employer were a non-Real Time Information employer and the provisions of these Regulations apply accordingly to such an employer.]

[
^{F6}(2B) This regulation does not apply if a Real Time Information employer within paragraph (1) makes a return using an approved method of electronic communications.]

(3) [^{F7}On and after 6th April 2014, a] Real Time Information employer must deliver to HMRC the information specified in Schedule A1 in respect of each employee to whom relevant payments are made in a tax [^{F8}quarter] unless the employer is not required by regulation 66 (deductions working sheets) to maintain a deductions working sheet for any employees and, for the purposes of this regulation, references in Schedule A1 to a relevant payment shall be read as if they were references to all the relevant payments made to the employee in the tax [^{F8}quarter].

(4) The information must be included in a return.

Status: Point in time view as at 06/10/2014.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 67D. (See end of Document for details)

(5) The return required under paragraph (4) must be delivered within 14 days after the end of the tax [^{F9}quarter] the return relates to.

(6) If relevant payments have been made to more than one employee in the tax [^{F10}quarter], the return under paragraph (4) must include the information required by Schedule A1 in respect of each employee to whom a relevant payment has been made.

^{F11}(7)

^{F11}(8)

(9) In paragraph (1)(c), “company” means a body corporate or unincorporated association but does not include a partnership.

(10) In paragraph (1)(d), “a care and support employer” means an individual (“the employer”) who employs a person to provide domestic or personal services at or from the employer’s home where—

- (a) the services are provided to the employer or a member of the employer’s family,
- (b) the recipient of the services has a physical or mental disability, or is elderly or infirm, and
- (c) it is the employer who delivers the return (and not some other person on the employer’s behalf).

[^{F12}(11) Where the Commissioners for Her Majesty’s Revenue and Customs are satisfied that—

- (a) it is not reasonably practicable for an employer to make a return using an approved method of electronic communication, and
- (b) it is the employer who delivers the return (and not some other person on the employer’s behalf)

they may make a direction specifying that the employer is not required to make a return using an approved method of electronic communication.]]

Textual Amendments

- F1** Regs. 67B-67H and cross-headings inserted (6.4.2012) by *The Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822)*, regs. 1(1), **27(b)** (with regs. 54-57)
- F2** Word in reg. 67D(1) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by virtue of *The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521)*, regs. 1(2), **21(a)(i)**
- F3** Reg. 67D(1)(e) and word inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by *The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521)*, regs. 1(2), **21(a)(ii)**
- F4** Words in reg. 67D(1)(e) inserted (6.4.2014) by *The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472)*, regs. 1(2), **5(a)**
- F5** Reg. 67D(2A) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by *The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521)*, regs. 1(2), **21(b)**
- F6** Reg. 67D(2B) inserted (6.4.2014) by *The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472)*, regs. 1(2), **5(b)**
- F7** Words in reg. 67D(3) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by *The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521)*, regs. 1(2), **21(c)**
- F8** Word in reg. 67D(3) substituted (6.4.2014) by *The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472)*, regs. 1(2), **5(c)**

- F9** Word in reg. 67D(5) substituted (6.4.2014) by The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472), regs. 1(2), **5(c)**
- F10** Word in reg. 67D(6) substituted (6.4.2014) by The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472), regs. 1(2), **5(c)**
- F11** Reg. 67D(7)(8) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by virtue of The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **21(d)**
- F12** Reg. 67D(11) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **21(e)**

Status:

Point in time view as at 06/10/2014.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 67D.