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STATUTORY INSTRUMENTS

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**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**

*<sup>F1</sup>Real time returns*

**<sup>F1</sup>Additional information about payments**

- 67F.**—(1) A Real Time Information employer may send to HMRC a notification if—
- (a) for a tax period, the employer was not required to make any returns in accordance with regulation 67B or 67D because no relevant payments were made during the tax period, or
  - (b) the employer has sent the final return under regulation 67B or 67D that the employer expects to make—
    - (i) in the circumstances described in paragraph 5 of Schedule A1 (real time returns), or
    - (ii) for the tax year.
- (2) A notification under paragraph (1)(b) must—
- (a) .....
  - (b) be sent within 14 days of the end of final tax period of the tax year.
    - [ if the notification is under paragraph (1)(b)(i), include the date on which the PAYE scheme<sup>F2</sup>(c) ceased]
- (3) A notification under this regulation must—
- (a) state—
    - (i) the tax year to which it relates,
    - (ii) the employer’s HMRC office number,
    - (iii) the employer’s PAYE reference, and
    - (iv) the employer’s accounts office reference, and
  - (b) be sent using an approved method of electronic communications unless the employer is one to whom regulation 67D applies.

[<sup>F3</sup>(4) This regulation applies in addition to the provisions set out in regulation 147D (duty to report amount of apprenticeship levy to be paid).]]

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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, Section 67F. (See end of Document for details)

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**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** Reg. 67F(2)(c) inserted (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), **24**
- F3** Reg. 67F(4) inserted (6.4.2017) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2017 \(S.I. 2017/414\)](#), regs. 1, **2(4)**

**Changes to legislation:**

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