
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

[^{F1}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.]

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

Status: Point in time view as at 29/01/2015.

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

Modifications etc. (not altering text)

- C1** Regs. 67I-67K applied (with modifications) (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2001/1004, **Sch. 4 para. 21G** (as inserted by **The Social Security (Contributions) (Amendment No. 4) Regulations 2014** (S.I. 2014/2397), regs. 1(1), **3(5)**)

Status:

Point in time view as at 29/01/2015.

Changes to legislation:

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