
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

Annual returns of relevant payments and tax

Annual return of relevant payments liable to deduction of tax (Forms P35 and P14)

73.—(1) Before 20th May following the end of a tax year, an employer must deliver to the Inland Revenue a return containing the following information.

(2) The information is—

- (a) the tax year to which the return relates,
- (b) the total amount of the relevant payments made by the employer during the tax year to all employees in respect of whom the employer was required at any time during that year to prepare or maintain deductions working sheets, and
- (c) the total net tax deducted in relation to those payments.

(3) The return must be supported by the following information in respect of each of the employees mentioned in paragraph (2)(b).

(4) The supporting information is—

- (a) the employee's name,
- (b) the employee's address, if known,
- (c) either—
 - (i) the employee's national insurance number, or
 - (ii) if that number is not known, the employee's date of birth, if known, and sex,
- (d) the employee's code,
- (e) the tax year to which the return relates,
- (f) the total amount of the relevant payments made by the employer to the employee during that tax year, and
- (g) the total net tax deducted in relation to those payments.

(5) Paragraphs (2)(c) and (4)(g) are subject to regulation 64(7) (trade disputes).

(6) If an employee was taken into employment after the beginning of the tax year, the employer must also provide the total amounts of—

- (a) any amounts required by regulation 43(9), 52(11), 53(3) or 61(3) to be treated as relevant payments made by the employer to the employee during the tax year,
 - (b) any amounts treated as tax deducted by the employer by any of those regulations,
 - (c) the sum of the figures given under sub-paragraph (a) of this paragraph and paragraph (4)(f),
 - (d) the sum of the figures given under sub-paragraph (b) of this paragraph and paragraph (4)(g).
- (7) The return must include—
- (a) a statement and declaration containing a list of all deductions working sheets which the employer was required to prepare or maintain at any time during that tax year; and
 - (b) a certificate showing—
 - (i) the total net tax deducted or the total net tax repaid in the case of each employee, and
 - (ii) the total net tax deducted or repaid in respect of all the employees, during that tax year.
- (8) The statement and declaration and the certificate must be—
- (a) signed by the employer, or
 - (b) if the employer is a body corporate, signed either by the secretary or by a director.
- (9) Paragraph (8) is subject to regulation 211(5) (authentication in approved manner if return sent electronically).
- (10) Section 98A of TMA(1) (special penalties in case of certain returns) applies to paragraph (1).

(1) Section 98A was inserted by section 165(1) of the Finance Act 1989 (c. 26) and amended by paragraph 138 of Schedule 6 to ITEPA.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 73.