
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 not liable to deduction of tax (Form P38A)

74.—(1) Before 20th May following the end of a tax year, an employer must deliver a return to the Inland Revenue in respect of every relevant employee.

(2) The return must contain the following information—

- (a) the employee's name,
- (b) the employee's address, if known,
- (c) the employee's national insurance number, if known,
- (d) the employee's job title or description,
- (e) the tax year to which the return relates,
- (f) the dates during which the employee was employed in the tax year, and
- (g) the total amount of the relevant payments made by the employer to the employee during the tax year.

(3) A "relevant employee" is one—

- (a) to whom relevant payments exceeding the PAYE threshold were made at any time during the tax year,
- (b) who was employed for more than a week, or
- (c) who was paid more than £100 during the tax year.

(4) But the following are not relevant employees—

- (a) an employee included on a return under regulation 73 (Forms P35 and P14),
- (b) an employee who has indicated that statement A or statement B (or both) apply on Form P46 (see regulation 46), and to whom the employer has not made relevant payments exceeding the PAYE threshold at any time during that tax year.