
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

Additional return in case of trade dispute

75.—(1) An employer must immediately deliver an additional return to the Inland Revenue on each occasion that—

- (a) the employer has not made any repayment of tax withheld under regulation 64(5) (trade disputes) within 42 days after the end of the employee's strike action, and
 - (b) a return has been made under regulation 73 which, in accordance with regulation 64(7)(b), treats that tax as if it were repaid.
- (2) The return must contain the following information—
- (a) the tax year to which it relates,
 - (b) such information as the Board of Inland Revenue may require for identifying each of the employees in question, and
 - (c) the amount of tax not repaid to each of those employees.
- (3) The return must be accompanied by a statement containing the following information—
- (a) a list of all employees in respect of whom the additional return is made,
 - (b) the amount of tax not repaid to each of those employees,
 - (c) the total tax not repaid by the employer to those employees for that tax year.