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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**

*Failure to account for deductible tax*

**Return and certificate if tax may be unpaid <sup>[F1]</sup>: amounts due under regulation 68]**

77.—(1) This regulation applies if, 17 days or more after the end of a tax period, condition A or B is met.

(2) Condition A is that—

- (a) an employer has not paid any tax under regulation 68 for that tax period, and
- (b) the Inland Revenue are unaware of the amount (if any) which the employer is liable to pay.

(3) Condition B is that—

- (a) an employer has paid an amount of tax under regulation 68 for that period, but
- (b) the Inland Revenue are not satisfied that it is the full amount which the employer is liable to pay for that period.

(4) The Inland Revenue may give notice to the employer requiring the employer within 14 days of the issue of the notice to deliver a return showing the amount of tax which the employer is liable to pay under regulation 68 in respect of the tax period.

(5) If the notice extends to two or more consecutive tax periods in a tax year, this regulation has effect as if they were one tax period.

(6) On receiving a return made by the employer under paragraph (4), the Inland Revenue may prepare a certificate showing the amount of tax which the employer is liable to pay for the tax period and how much (if any) of that amount remains unpaid.

(7) Regulation 218 deals with the use of certificates as evidence that sums are due and unpaid.

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**Textual Amendments**

**F1** Words in [reg. 77 heading](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), 36

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 77.