
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}Continental shelf workers: provisions relating to certificates

[^{F1}Application for certificate

84A.—(1) An employer who meets the conditions in paragraph (2) may apply to HMRC for the issue of a UKCS continental shelf workers certificate.

(2) The conditions are that—

- (a) the employer supplies or intends to supply a continental shelf worker for whom the oil field licensee is the relevant person;
- (b) the employer has or intends to have a contractual relationship under which the employer acts, directly or indirectly, as an agent of the oil field licensee in connection with these Regulations; and
- (c) the employer or an associated company has not had a certificate cancelled previously for a failure to comply with their obligations under regulation 84B.

(3) An application under this regulation must be made in writing and must include—

- (a) the name and address of the employer and employer's PAYE reference;
- (b) the name and address of a person in the United Kingdom who is authorised to accept service on behalf of the employer;
- (c) confirmation that the employer understands and intends to comply with their obligations contained in regulation 84B; and
- (d) the name, address, and employer's PAYE reference of any associated company which is a current or former holder of a UKCS continental shelf workers certificate.

(4) When the employer makes the first application under this regulation, the employer may also comply with the obligation under regulation 84B(e) by including those details (if known) in the application.

(5) An application made under this regulation may be combined with an application made under regulation 114A of the SSC Regulations.

(6) Upon receipt of an application under this regulation, an officer of Revenue and Customs may, if they are satisfied the conditions in paragraph (2) are met, issue a UKCS continental shelf workers certificate.

- (7) A UKCS continental shelf workers certificate must include—
- (a) the name of the UKCS continental shelf workers certificate holder;
 - (b) the employer’s PAYE reference of the UKCS continental shelf workers certificate holder; and
 - (c) the date on which the certificate is issued.
- (8) A UKCS continental shelf workers certificate may be issued to—
- (a) the person authorised to accept service on behalf of the employer;
 - (b) the employer; or
 - (c) both the person authorised to accept service on behalf of the employer and the employer.
- (9) A certificate may be combined with a certificate issued under regulation 114A of the SSC Regulations.
- (10) Where an employer ceases to meet the conditions in paragraph (2) or to comply with its obligations under regulation 84B, or regulation 114B of the SSC Regulations, an officer of Revenue and Customs may, by notice in writing to the person authorised to accept service on behalf of the employer, cancel the UKCS continental shelf workers certificate from the date specified in the notice of cancellation.
- (11) The date specified in paragraph (10) may not be earlier than 10 working days after the date of the notice.
- (12) A notice under paragraph (10) may be combined with a notice under regulation 114A of the SSC Regulations.
- (13) In this regulation “associated company” means any company within the meaning of section 449 of the Corporation Tax Act 2010.]

Textual Amendments

- F1** Regs. 84A-84D and cross-heading inserted (6.4.2014) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2014 \(S.I. 2014/474\)](#), regs. 1, **2(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 84A.