
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}Employment Intermediaries: return of information relating to agency workers for whom they have not operated PAYE

[^{F1}Specified information

84G. The specified information is—

- (a) in respect of the specified employment intermediary making the return its—
 - (i) name;
 - (ii) address;
 - (iii) postcode;
 - (iv) employer's PAYE reference number where it is required to have one;
- (b) in respect of each individual providing the services referred to in regulation 84E—
 - (i) the individual's—
 - (aa) full name;
 - (bb) address;
 - (cc) postcode;
 - (dd) national insurance number (if the individual has one) or gender and date of birth (where the individual does not have a national insurance number);
 - (ee) Unique Taxpayer Reference issued by HMRC (if self-employed or a member of a partnership);
 - (ii) the date on which the individual began providing the services referred to in regulation 84E;
 - (iii) the date (if any) on which the individual stopped providing the services referred to in regulation 84E; and
- (c) where a payment is made to an individual in respect of, or in connection with, the services referred to in regulation 84E, but that payment is not included in a return delivered to HMRC under regulation 67B at the time the payment was made because there is no reporting requirement or there is a reporting failure—

- (i) the full name (or if a partnership the name under which they trade) and address of the person receiving the payment made by the specified employment intermediary (if not the same as in 84G(b)(i)(aa) and (bb));
- (ii) the total of the payments made by the specified employment intermediary to the person in the tax quarter;
- (iii) the reason why the specified employment intermediary has not deducted income tax from those payments;
- (iv) where the reason for the non deduction given in (iii) is that the payments made are to a limited company the full name of the company and company registration number of that company; and
- (v) whether the payments included amounts in respect of Value Added Tax.]

Textual Amendments

- F1** Regs. 84E-84H and cross-heading inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2015 (S.I. 2015/171), regs. 1(2), 2(3)

Changes to legislation:

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