
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

[^{F1}CHAPTER 4

DEBTS OF MANAGED SERVICE COMPANIES

[^{F1}Time limits for issue of transfer notices

97D.—(1) A transfer notice must be served before the end of the period determined in accordance with this regulation.

(2) Paragraphs (3) to (7) apply if the transfer notice is served on a person mentioned in paragraph (a) or (b) of section 688A(2) or on a paragraph (b) associate.

(3) In a case in which condition A in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which the determination became final and conclusive.

[
^{F2}(3A) In a case in which condition A2 in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HMRC serve notice to the employer under regulation 75A(5).]

(4) In a case in which condition B in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs received the return delivered under regulation 73.

(5) In a case in which condition C in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs prepare the certificate under regulation 77(6).

(6) In a case in which condition D in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs serve notice to the employer under regulation 78(4).

(7) In a case in which condition E in regulation 97B is met, the transfer notice must be served before the end of a period of 12 months beginning with the date on which HM Revenue and Customs carry out the inspection of the employer's PAYE records.

(8) If the transfer notice is served on a person mentioned in paragraph (c) of section 688A(2) or on a paragraph (c) associate, the transfer notice must be served before the end of a period of [^{F3}three months] beginning with the date on which the officer of Revenue and Customs certifies the matters specified in regulation 97C(7).]

Status: Point in time view as at 06/10/2014. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 97D. (See end of Document for details)

Textual Amendments

- F1** Pt. 4 Ch. 4 inserted (6.8.2007) by [The Income Tax \(Pay as You Earn\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/2069\)](#), regs. 1, **2**
- F2** [Reg. 97D\(3A\)](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **43**
- F3** Words in [reg. 97D\(8\)](#) substituted (6.8.2007) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 3\) Regulations 2007 \(S.I. 2007/2296\)](#), regs. 1, **2**

Status:

Point in time view as at 06/10/2014. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 97D.