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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**

**[<sup>F1</sup>CHAPTER 4**

**DEBTS OF MANAGED SERVICE COMPANIES**

**[<sup>F1</sup>Contents of transfer notice**

**97E.**—(1) A transfer notice must contain the following information—

- (a) the name of the managed service company to which the relevant PAYE debt [<sup>F2</sup>or the relevant apprenticeship levy debt] relates;
- (b) the address of the managed service company to which the relevant PAYE debt [<sup>F2</sup>or the relevant apprenticeship levy debt] relates;
- (c) the amount of the relevant PAYE debt [<sup>F2</sup>or the relevant apprenticeship levy debt];
- (d) the tax periods to which the relevant PAYE debt [<sup>F2</sup>or the relevant apprenticeship levy debt] relates;
- (e) if the tax periods to which the relevant PAYE debt [<sup>F2</sup>or the relevant apprenticeship levy debt] relates are comprised in more than one tax year, the apportionment of the relevant PAYE debt among those tax years;
- (f) which of the [<sup>F3</sup>conditions A to G] specified in regulation 97B is met;
- (g) the transferee's name;
- (h) the transferee's address;
- (j) whether the transferee is a person mentioned in paragraph (a), (b) or (c) of section 688A, a paragraph (b) associate or a paragraph (c) associate;
- (k) if the transferee is a person mentioned in paragraph (c) of section 688A or a paragraph (c) associate—
  - (i) the date on which the officer of Revenue and Customs certified the matters specified in regulation 97C(7), and
  - (ii) the names of the persons from whom it has been impracticable to recover the specified amount;
- (l) the specified amount;
- (m) the tax periods to which the specified amount relates;
- (n) if the tax periods to which the specified amount relates are comprised in more than one tax year, the apportionment of the specified amount among those tax years;
- (o) the address to which payment must be sent;

(p) the address to which an appeal must be sent.

(2) The transfer notice may specify the lower amount if HM Revenue and Customs are prepared to accept the lower amount from the transferee.

(3) The transfer notice must also contain a statement, made by the officer of Revenue and Customs serving the notice, that in his opinion the specified amount is irrecoverable from the managed service company within a reasonable period.]

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**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** Words in reg. 97E(1)(a)-(e) inserted (6.4.2017) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2017 \(S.I. 2017/414\)](#), regs. 1, **2(9)(a)**
- F3** Words in reg. 97E(1)(f) substituted (6.4.2017) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2017 \(S.I. 2017/414\)](#), regs. 1, **2(9)(b)**

**Changes to legislation:**

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