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STATUTORY INSTRUMENTS

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**2005 No. 826**

**The Income Tax (Incentive Payments for  
Voluntary Electronic Communication of PAYE  
Returns) (Amendment) Regulations 2005**

**Amendment of the Income Tax (Incentive Payments for Voluntary Electronic  
Communication of PAYE Returns) Regulations 2003**

7. After regulation 4 insert—

**“Descriptions of incentives**

**4A.—**(1) Any incentive under these Regulations shall take the form of—

- (a) in the case of a person, from whom a sum of any of the descriptions mentioned in paragraph (3) has become due to the Board, a reduction in the person’s liability for that sum;
- (b) in the case of a person in respect of whom an account is maintained by the Board, not falling within sub-paragraph (a), a credit to that account; or
- (c) in any other case, or at the request of a person who would be entitled to a credit to his account as mentioned in sub-paragraph (b), a payment by the Board.

(2) Where the amount of an incentive due to a person falling within paragraph (1)(a) exceeds the amount of his liability, the excess shall be credited to any account maintained in respect of that person by the Board, or, if that person so requests, paid to him by the Board

(3) The sums referred to in paragraph (1) are those which a person is liable to pay to a collector of inland revenue in pursuance of an obligation as an employer, contractor or a sub-contractor.

(4) If an incentive is given as mentioned in paragraph (1)(a) or (b) an officer of the Board shall notify the person entitled to the incentive of the form it has taken.”.