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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

PART 7

SPECIAL CASES

CHAPTER 4

DIRECT COLLECTION AND SPECIAL ARRANGEMENTS

**Direct collection: failure to pay**

**147.**—(1) This regulation applies if, within 14 days after the end of any tax quarter—

- (a) the employee has not paid any tax for that quarter, and the Inland Revenue are unaware of the amount, if any, which the employee is liable to pay for that quarter, or
- (b) the employee has paid an amount of tax for that quarter, but the Inland Revenue are not satisfied that it is the full amount which the employee is liable to pay for that quarter.

(2) The Inland Revenue may give notice to the employee requiring the employee, within 14 days of the issue of the notice, to deliver a return showing the amount of tax which the employee is liable to pay under regulation 144(2) in respect of the tax quarter in question.

(3) If such a notice is given, regulations 77, 84 and 218(5) and (6) (which relate to the certification and recovery of tax unpaid by an employer) apply with the necessary modifications for the purposes of ascertaining, certifying and recovering the tax payable by the employee as if it were tax which the employee was liable to deduct from relevant payments paid by the employee.