

Appendix A

Transfer of Income Tax (PAYE) and Class 1 National Insurance Contributions of Managed Service Companies

Direction under Regulation 97C(2) The Income Tax (Pay as You Earn)(Amendment No.) Regulations 2007 and Regulation 29C(2) The Social Security (Contributions) (Amendment No.) Regulations 2007.)

I..... an officer of HM Revenue and Customs, having satisfied myself that the below sum of Income Tax (PAYE) and Class 1 National Insurance contributions is irrecoverable from the below-named Managed Service Company (the Specified Amount), do hereby authorise that the Specified Amount may be recovered from persons within section 688A(2), Part 11, Income Tax (Earnings and Pensions) Act 2003.

Specified Amount:

PAYE: £.....

NICs: £.....

Total: £.....

Name and address of Managed Service Company

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Signed:

Date: