

Appendix B

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

Certificate under Regulation 97C(7) The Income Tax (Pay as You Earn)(Amendment No.) Regulations 2007 and Regulation 29C(7) The Social Security (Contributions) (Amendment No.) Regulations 2007.)

I..... an officer of HM Revenue and Customs, am of the opinion that it is impracticable to recover the below sum of Income Tax (PAYE) and Class 1 National Insurance contributions (the Specified Amount) from the below named persons within section 688A(2)(a) (b) and (d) associated with (b), Part 11, Income Tax (Earnings and Pensions) Act 2003, originally due from (Managed Service Company):

.....

Specified Amount:

PAYE: £.....
NICs: £.....
Total: £.....

Names of persons from whom it is impracticable to recover the Specified Amount:

Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A (2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**
Name: Status*: Section: 688A(2)(a)(b)(c)**

* e.g. "Director of MSC"
** Delete whichever is not appropriate

Signed:

Date: