

Appendix C

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

(Section 688A income Tax (Earnings and Pensions) Act 2003 and The Income Tax (Pay as You Earn)(Amendment No.) Regulations 2007 and The Social Security (Contributions) Amendment No.) Regulations 2007.)

1. Transferee's name:

.....

2. Transferee's address

.....

.....

.....

Either:

***Being a person within section 688A(2)(a)(b)and associated(d)* Income Tax (Earnings and Pensions) Act 2003, I..... an officer of HM Revenue and Customs, have determined that the debt of the below-named Managed Service Company is irrecoverable within a reasonable period and that consequently the below sum is now payable by you to the below address within 30 days from the date of this Transfer Notice.**

Or:

Being a person within section 688A(2)(c) and associated (d)* Income Tax (Earnings and Pensions) Act 2003, I..... an officer of HM Revenue and Customs, having determined that the debt of the below-named Managed Service Company is irrecoverable within a reasonable period , certified onthat it is impracticable to recover the Specified Amount in accordance with section 9 below from the below listed persons within sections 688A(2)(a), (b) and associated (d) and that consequently the below sum is now payable by you to the below address within 30 days from the date of this Transfer Notice.**

Persons from whom it is impracticable to recover the debt:

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

* Delete whichever is not applicable
** E.G. "Director" , "MSC Provider"
*** Enter date

3. Amount now payable by you:

£.....

See section 9: the amount due is normally the Specified Amount which may not necessarily be the Relevant Debt. Exceptionally HM Revenue and Customs may accept a Lower Amount (see section 11) and if this is the case it is explained in the covering letter.

This sum does **not** include statutory interest which will be computed on receipt of payment and a separate demand issued

4. Name of Managed Service Company to which the debt relates:

.....

5. Address of Managed Service Company:

.....
.....
.....

6. *Relevant PAYE and National Insurance debt:

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

* Enter the total debt owed by the MSC

7. Tax periods and years to which the relevant PAYE and National Insurance (employees and employers) debt relates:

Year:/**Months:** **Amount PAYE:** £ **Amount NICs:** £.
Year:/**Months:** **Amount PAYE:** £ **Amount NICs:** £.
Year:/**Months:** **Amount PAYE:** £ **Amount NICs:** £.

8. *Regulations under which the Relevant PAYE and National Insurance debt arose:

PAYE:
National Insurance:

* Enter both the Regulation Condition A-E in accordance with Regulation 97B/Regulation 29 B, and the appropriate principal PAYE and Social Security Regulation (e.g. Regulation 80 , Income Tax (Pay as You Earn) Regulations 2003)/Section 8 Social Security Contributions (Transfer of Functions etc) Act 1999.)

9. *Specified amount:

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

* Enter the total debt irrecoverable from the MSC

10. Tax periods and years to which the Specified Amount relates:

Year:/..... **Months:** **Amount PAYE:** £ **Amount NICs:** £.

Year:/..... **Months:** **Amount PAYE:** £ **Amount NICs:** £.

Year:/..... **Months:** **Amount PAYE:** £ **Amount NICs:** £.

11.* Lower Amount

£.....

* If a sum is entered here it must be explained in a covering letter. Otherwise strike through

12. Appeals:

You may appeal against this Transfer Notice to the above address within 30 days of the date below, specifying the grounds on which you wish to appeal (see the attached leaflet which sets out the grounds of appeal.)

13. Payment:

Payment should be made to the following address within 30 days of the date of this Notice. Interest will also be charged:

- If you are a person within section 688A(2)(a), (b) or (d) associated with (b): from the reckonable date which is the 19 May following the end of the tax year in which the liability arose
- If you are a person within section 688A(2)(c) or (d) associated with (c): from the day following the expiry of the 30 day payment period.

Address for payment:

Enter agreed DMB address

Signed (an officer of HM Revenue and Customs):

Date: