

Table ITO.9

## Annual returns of PAYE deductions not submitted by employers

| Date              | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 31 January 2021   | 40        | 50        | 70        | 150       | 855       | -         | -         | -         | -         | -         |
| 28 February 2021  | 35        | 34        | 50        | 95        | 720       | -         | -         | -         | -         | -         |
| 31 March 2021     | 35        | 35        | 50        | 95        | 654       | -         | -         | -         | -         | -         |
| 30 April 2021     | 35        | 30        | 45        | 95        | 615       | -         | -         | -         | -         | -         |
| 31 May 2021       | 32        | 30        | 45        | 95        | 600       | 2620      | -         | -         | -         | -         |
| 30 June 2021      | 30        | 30        | 45        | 95        | 584       | 2620      | -         | -         | -         | -         |
| 31 July 2021      | 30        | 30        | 45        | 95        | 518       | 906       | -         | -         | -         | -         |
| 31 August 2021    | 30        | 30        | 45        | 95        | 518       | 906       | -         | -         | -         | -         |
| 30 September 2021 | 30        | 30        | 45        | 95        | 518       | 906       | -         | -         | -         | -         |
| 31 October 2021   | 33        | 32        | 49        | 95        | 518       | 906       | -         | -         | -         | -         |
| 30 November 2021  | 33        | 32        | 49        | 95        | 518       | 906       | -         | -         | -         | -         |
| 31 December 2021  | 32        | 32        | 47        | 86        | 447       | 730       | -         | -         | -         | -         |
| 31 January 2022   | 32        | 32        | 47        | 86        | 447       | 730       | -         | -         | -         | -         |
| 28 February 2022  | 32        | 32        | 47        | 86        | 447       | 730       | -         | -         | -         | -         |
| 31 March 2022     | 30        | 29        | 46        | 82        | 437       | 700       | 4000      | -         | -         | -         |
| 30 April 2022     | 28        | 29        | 45        | 75        | 354       | 626       | 3065      | -         | -         | -         |
| 31 May 2022       | 28        | 29        | 44        | 73        | 348       | 560       | 3000      | -         | -         | -         |
| 30 June 2022      | 28        | 29        | 44        | 72        | 332       | 500       | 2907      | -         | -         | -         |
| 31 July 2022      | -         | -         | -         | -         | -         | -         | 2500      | -         | -         | -         |
| 31 August 2022    | -         | -         | -         | -         | -         | -         | 2100      | -         | -         | -         |
| 30 September 2022 | -         | -         | -         | -         | -         | -         | 1800      | -         | -         | -         |
| 31 October 2022   | -         | -         | -         | -         | -         | -         | 1000      | -         | -         | -         |
| 30 November 2022  | -         | -         | -         | -         | -         | -         | 710       | -         | -         | -         |
| 31 December 2022  | -         | -         | -         | -         | -         | -         | 651       | -         | -         | -         |
| 31 January 2023   | -         | -         | -         | -         | -         | -         | 617       | -         | -         | -         |
| 28 February 2023  | -         | -         | -         | -         | -         | -         | 586       | -         | -         | -         |
| 31 March 2023     | -         | -         | -         | -         | -         | -         | -         | 4123      | -         | -         |
| 30 April 2023     | -         | -         | -         | -         | -         | -         | -         | 3659      | -         | -         |
| 31 May 2023       | -         | -         | -         | -         | -         | -         | -         | 2258      | -         | -         |
| 30 June 2023      | -         | -         | -         | -         | -         | -         | -         | 1490      | -         | -         |
| 31 July 2023      | -         | -         | -         | -         | -         | -         | -         | 1222      | -         | -         |
| 31 August 2023    | -         | -         | -         | -         | -         | -         | -         | 769       | -         | -         |
| 30 September 2023 | -         | -         | -         | -         | -         | -         | -         | 691       | -         | -         |
| 31 October 2023   | -         | -         | -         | -         | -         | -         | -         | 655       | -         | -         |
| 30 November 2023  | -         | -         | -         | -         | -         | -         | -         | 554       | -         | -         |
| 31 December 2023  | -         | -         | -         | -         | -         | -         | -         | 510       | -         | -         |
| 31 January 2024   | -         | -         | -         | -         | -         | -         | -         | 429       | -         | -         |
| 29 February 2024  | -         | -         | -         | -         | -         | -         | -         | 346       | -         | -         |
| 31 March 2024     | -         | -         | -         | -         | -         | -         | -         | -         | 4562      | -         |
| 30 April 2024     | -         | -         | -         | -         | -         | -         | -         | -         | 3877      | -         |
| 30 June 2024      | -         | -         | -         | -         | -         | -         | -         | -         | 3544      | -         |
| 31 July 2024      | -         | -         | -         | -         | -         | -         | -         | -         | 1301      | -         |
| 31 August 2024    | -         | -         | -         | -         | -         | -         | -         | -         | 1024      | -         |
| 30 September 2024 | -         | -         | -         | -         | -         | -         | -         | -         | 841       | -         |
| 31 October 2024   | -         | -         | -         | -         | -         | -         | -         | -         | 800       | -         |
| 30 November 2024  | -         | -         | -         | -         | -         | -         | -         | -         | 757       | -         |
| 31 December 2024  | -         | -         | -         | -         | -         | -         | -         | -         | 724       | -         |
| 31 January 2025   | -         | -         | -         | -         | -         | -         | -         | -         | -         | 3089      |
| 28 February 2025  | -         | -         | -         | -         | -         | -         | -         | -         | -         | 3098      |
| 31 March 2025     | -         | -         | -         | -         | -         | -         | -         | -         | -         | 3106      |

Updated 2 April 2025

Source: Income Tax Office