STATUTORY INSTRUMENTS

2013 No. 2300

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2013

Made - - - -	*11th September 2013*
Laid before the House of Commons	*12th September 2013*
Coming into force - -	*6th October 2013*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684 of the Income Tax (Earnings and Pensions) Act 2003(**a**) and now exercisable by them(**b**).

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2013 and come into force on 6th October 2013.

(2) These Regulations have effect in relation to relevant payments made in the period beginning on 6th October 2013 and ending on 5th April 2014.

(3) In paragraph (2) "relevant payments" has the meaning given in regulation 4 of the Income Tax (Pay As You Earn) Regulations 2003(**c**).

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

2. In regulation 67B(1) (real time returns of information about relevant payments) of the Income Tax (Pay As You Earn) Regulations 2003(**d**)—

(a) at the beginning of paragraph (1) insert "Subject to paragraphs (1A) and (1B),"; and

(b) after paragraph (1) insert—

"(1A) In the period from 6th October 2013 to 5th April 2014 a Real Time Information employer who on 6th October 2013 employs no more than 49 employees may proceed in accordance with paragraph (1B).

(1B) A Real Time Information employer within paragraph (1A) must deliver to HMRC the information specified in Schedule A1 by the last day of the tax month in which the

(**a**) 2003 c.1. Section 684 has been amended by section 145 of the Finance Act 2003 (c. 14); paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11); section 94(3) of the Finance Act 2006 (c. 25); paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c. 10); section 225 of the Finance Act 2012 (c. 14) and S.I. 2009/56 and 2011/1583.

(**b**) Paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 amended section 684 of the Income Tax (Earnings and Pensions) Act 2003 so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.

(**c**) S.I. 2003/2682. Relevant amending instruments are S.I. 2007/1077, 2012/822 and 2013/521.

(**d**) Regulation 67B was inserted by S.I. 2012/822 and amended by 2013/521.

payment is made unless the employer is not required by regulation 66 (deductions working sheets)(**a**) to maintain a deductions working sheet for any employees.".

Ruth Owen
Nick Lodge

11th September 2013 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) ("the principal Regulations") which make provision for the assessment, charge, collection and recovery of income tax in respect of all pay as you earn income.

Regulation 67B of the principal Regulations requires an employer to deliver to Her Majesty's Revenue and Customs the information specified in Schedule A1 to those Regulations on or before making a payment to an employee. Regulation 2 of these Regulations relaxes that requirement for an employer which as at 6th October 2013 employs no more than 49 employees. For the period beginning on 6th October 2013 and ending on 5th April 2014 regulation 2 provides that such employers must deliver the information specified in Schedule A1 by the end of the tax month in which the payment is made. A tax month runs from 6th of one month to 5th of the next month.

A Tax Information and Impact Note was published on 15th March 2012 alongside the Income Tax (Pay As You Earn) (Amendment) Regulations 2012 (S.I. 2012/822) and the Social Security (Contributions) (Amendment No. 3) Regulations (S.I. 2012/821). This was updated as a result of changes to the impacts as a result of the year long Real Time Information pilot and is available on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm. It remains an accurate summary of the impacts that apply to this instrument.

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(**a**) Regulation 66 has been amended by S.I. 2007/1077.

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