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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

**PART 4**

**PAYMENTS, RETURNS AND INFORMATION**

**CHAPTER 2**

**OTHER RETURNS AND INFORMATION**

*Information to be given to employees*

**Employers: information to employees of other earnings ([<sup>F1</sup>Form P11D])**

**94.**—(1) Before 7th July following the end of a tax year, the employer must give a statement to every current employee in respect of whom particulars are to be provided under regulation 85(1) by the employer for that tax year.

(2) The statement must contain the particulars provided under regulations 86 and 87 in so far as they relate to the employee.

(3) If a person who was a current employee ceases to be an employee at any time before 7th July following the end of the tax year, the statement is given to the employee if it is sent or delivered to, or left at, that person's usual or last known address.

(4) A former employee in respect of whom particulars are to be provided under regulation 85(1) by the employer for a tax year may by notice require the employer to give the statement specified in paragraph (2) to that former employee—

- (a) before 7th July following the end of the tax year, or
- (b) within 30 days of receiving the notice,

whichever is the later.

(5) The notice may be given to the employer at any time up to 3 years after the end of the tax year.

(6) A former employee who has received a statement from the employer under paragraph (4) in respect of a tax year may not require a further statement from the employer under that paragraph in respect of the same tax year.

(7) In this regulation—

“current employee” means a person who was an employee on 5th April in the tax year to which the particulars provided under regulation 85(1) relate;

“former employee” means a person who was an employee during a part of the tax year to which the particulars provided under regulation 85(1) relate, but who was no longer an employee on 5th April in that tax year.

**Status:** Point in time view as at 14/12/2015.

**Changes to legislation:** There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Cross Heading: Information to be given to employees. (See end of Document for details)

#### Textual Amendments

- F1** Words in [reg. 94](#) heading substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2015 \(S.I. 2015/1927\)](#), regs. 1(1), [10](#)

#### Commencement Information

- I1** [Reg. 94](#) in force at 6.4.2004, see [reg. 1](#)

### Third parties: information to employees of other earnings

- 95.**—(1) This regulation applies if a person (“the third party”) has, in a tax year—
- (a) made any unrelated payments to, or on behalf of, another person’s employee, or
  - (b) provided any unrelated benefits to, or in respect of, another person’s employee.
- (2) Before 7th July following the end of the tax year, the third party must give the employee a statement containing such of the particulars specified by regulations 86 and 87 as relate to the unrelated payments or unrelated benefits.
- (3) A benefit or payment is “unrelated” if—
- (a) the employee’s employer is not required to provide particulars about it under regulation 85(1), and
  - (b) the third party would have been required to provide particulars about it under regulation 85(1) had the third party been the employee’s employer.

#### Commencement Information

- I2** [Reg. 95](#) in force at 6.4.2004, see [reg. 1](#)

### Termination awards: information to employees

- 96.**—(1) This regulation applies if an employer is required to provide the information specified in regulation 91(3) to the Inland Revenue by—
- (a) regulation 91(1) (termination award), or
  - (b) regulation 92(3) (change in termination award).
- (2) The employer must also give a copy of that information to the employee before 7th July following the end of the tax year.
- (3) A copy of the information is given to the employee if it is sent or delivered to, or left at, the employee’s usual or last known address.
- (4) As to the person who is the employer in cases where there is more than one employer, see regulation 93.

#### Commencement Information

- I3** [Reg. 96](#) in force at 6.4.2004, see [reg. 1](#)

**Status:**

Point in time view as at 14/12/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Cross Heading: Information to be given to employees.