
STATUTORY INSTRUMENTS

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

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.