

STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 4

PAYMENTS, RETURNS AND INFORMATION

CHAPTER 3

PAYE RECORDS

[^{F1}Retention by employer of PAYE records

97.—(1) An employer must keep and preserve for not less than three years after the end of the tax year to which they relate all PAYE records which are not required to be sent to HMRC by other provisions in these Regulations.

(2) The duty under paragraph (1) to keep and preserve PAYE records may be discharged by preserving them in any form or by any means.

(3) “PAYE records” means the following documents and records—

- (a) all wages sheets, deductions working sheets, documents completed under regulation 46 (Form P46) [^{F2}, information provided under regulation 40A(1) (duty of employee to assist with completion of new employee fields in returns under regulations 67B and 67D)] and other documents and records relating to—
 - (i) the calculation of the PAYE income of the employees,
 - (ii) relevant payments to the employees, or
 - (iii) the deduction of tax from, or accounting for tax in respect of, such payments, and
- (b) all documents relating to any information which an employer is required to provide to HMRC under regulation 85 ([^{F3}Form P11D]).]

Textual Amendments

- F1** Reg. 97 substituted (1.4.2009) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2009 \(S.I. 2009/588\)](#), regs. 1(1), **6**
- F2** Words in reg. 97(3)(a) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **41**
- F3** Words in reg. 97(3)(b) 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), **11**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 97.