

[^{F1}SCHEDULE A1

Regulations 67B and 67D

Real time returns

Textual Amendments

F1 Sch. A1 inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), 52, **Sch.** (with reg. 53)

1. The information specified in this Schedule is as follows.

Information about the employer

2. The employer's HMRC office number.
3. The employer's PAYE reference.
4. The employer's accounts office reference.
5. If applicable, an indication that this is the final return under regulation 67B (real time returns of information about relevant payments) or 67D (exceptions to regulation 67B) that the employer expects to make because this PAYE scheme has ceased [^{F2}(and, in that case, the date of cessation)] , unless that information will be included in a notification under regulation 67F (additional information about payments).

Textual Amendments

F2 Words in Sch. A1 para. 5 inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(a)**

6. If applicable, an indication that this is the final return under regulation 67B or 67D that the employer expects to make for the tax year, unless that information will be included in a notification under regulation 67F.

7. Unless the information will be included in a notification under regulation 67F, if either paragraph 5 or 6 applies details of the following—

- (a) whether the employer made any taxable payments to an employee in respect of which the employer has borne the tax liability,
- (b) whether any person other than the employer paid expenses or provided benefits to any employees during their employment with the employer in the year,
- (c) whether anyone employed by a non-UK employer has undertaken work for the employer for 30 days or more in a row in the tax year,
- (d) whether any payments of employment income in respect of an employee have been made directly to a person other than the employee,
- (e) whether the employer is required to make a return under regulation 85 (employers: annual return of other earnings (Forms P11D and P9D)) for the tax year,
- (f) whether, the return is being made by an intermediary within Chapter 8 of Part 2 of ITEPA^{F3}

Status: Point in time view as at 06/10/2014.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1. (See end of Document for details)

Textual Amendments

- F3** Words in Sch. A1 para. 7(f) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(b)**

Textual Amendments

- F2** Words in Sch. A1 para. 5 inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(a)**
- F3** Words in Sch. A1 para. 7(f) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(b)**

Information about the employee

8. The employee's name.
9. The employee's date of birth.
10. The employee's current gender.
11. If known, the employee's national insurance number.
12. If the employee's national insurance is not known, the employee's address.
13. The number used by the employer to identify the employee [^{F4}in this employment].

Textual Amendments

- F4** Words in Sch. A1 para. 13 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(c)**

14. If the number used by the employer to identify the employee is different to that shown on the previous return for the employee (if any), an indication of that and the number shown on the previous return.

[^{F5}14A. If applicable, an indication that the payment to which the return relates is a payment to any one of—

- (a) a body corporate,
- (b) a trustee of a trust of which the employee is a beneficiary,
- (c) if the employee has died, the employee's personal representative.

Textual Amendments

- F5** [Sch. A1 paras. 14A, 14B](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

14B Where the return relates to a payment within paragraph 14A, the information required by paragraphs 8 to 12 need not be provided.]

Textual Amendments

F5 Sch. A1 paras. 14A, 14B inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

Textual Amendments

F4 Words in Sch. A1 para. 13 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(c)**

F5 Sch. A1 paras. 14A, 14B inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

Information about payments to the employee, etc

15. The tax year to which the return relates.
16. The total payments to date in this employment.
17. The total net tax deducted in relation to those payments.
18. The employee's pay frequency or an indication that payments are made to the employee on an irregular basis.
19. The date of the payment the return relates to.
20. The tax week number or tax month number in which the payment is made.
21. An indication of which of the following bands the number of normal hours worked each week by the employee falls into—
 - (a) up to 15.99,
 - [^{F6}(b) 16 to 23.99,
 - (ba) 24 to 29.99,]
 - (c) 30 or more,or an indication that none of the bands is applicable.

Textual Amendments

F6 Sch. A1 para. 21(b)(ba) substituted for Sch. A1 para. 21(b) (6.4.2014) by virtue of [The Income Tax \(Pay As You Earn\) and the Income Tax \(Construction Industry Scheme\) \(Amendment\) Regulations 2014 \(S.I. 2014/472\)](#), regs. 1(2), **20**

22. The value of the payment the return relates to.
[
^{F7}22A. If applicable, an indication that comprised within the payment is—
 - (a) a pension and if so—

Status: Point in time view as at 06/10/2014.

Changes to legislation: There are currently no known outstanding effects for the *The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1*. (See end of Document for details)

- (i) the amount of the pension.
 - (ii) an indication of whether it is an occupational pension, and
 - (iii) an indication of whether the pension is being paid because the pensioner is a bereaved spouse or civil partner,
- (b) a trivial commutation lump sum, within the meaning given by paragraph 7 or 7A of Schedule 29 to the Finance Act 2004 and, if so, the amount of that lump sum,
 - (c) a lump sum that falls within regulation 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 and, if so, the amount of that lump sum,
 - (d) a lump sum that falls within regulation 11A (payments by schemes which are not public service pension schemes or occupational pension schemes) of those Regulations and, if so, the amount of that lump sum.]

Textual Amendments

F7 Sch. A1 para. 22A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), 37(e)

23. The tax code operated on the payment the return relates to.

24. If applicable, an indication that the employee's tax code is being operated on a non-cumulative basis.

25. The total net tax deducted from the payment the return relates to.

26. The value of any amount comprised within the payment made to the employee which falls to be reported under regulation 85 (employees: annual return of other earnings (Forms P11D and P9D)) and in respect of which tax has been deducted.

[
^{F8}26A. The value of the amounts referred to in paragraph 26 in the tax year to date.]

Textual Amendments

F8 Sch. A1 para. 26A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), 37(f)

27. [^{F9}If the employer is required by regulation 67CA(1)(a) (notifications of relevant payments to and by providers of certain electronic payment methods) to include a reference in the return, the] value of any amount which is not subject to tax or national insurance paid to the employee at the same time as the payment.

Textual Amendments

F9 Words in Sch. A1 para. 27 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), 37(g)

Status: Point in time view as at 06/10/2014.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1. (See end of Document for details)

28. [^{F10}If the employer is required by regulation 67CA(1)(a) to include a reference in the return, the] value of any deductions made from the payment which do not otherwise fall to be reported under this Schedule.

Textual Amendments

F10 Words in Sch. A1 para. 28 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(h)**

29. The value of the payment after allowable pension contributions within the meaning given by regulation 3(2) (net PAYE income) and the deduction of tax, national insurance and deductions due under the Student Loan Regulations.

30. The value, if any, of allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment of PAYE income comprising the payment.

[
^{F11}**30A.** The value of the contributions referred to in paragraph 30 in the tax year to date.]

Textual Amendments

F11 [Sch. A1 para. 30A](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(i)**

31. The value, if any, of employee pension contributions other than allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment.

[
^{F12}**31A.** The value of the contributions referred to in paragraph 31 in the tax year to date.]

Textual Amendments

F12 [Sch. A1 para. 31A](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(j)**

32. The value of any earnings for the purposes of the Social Security Contributions and Benefits Act 1992 comprised within the total payment which are included in the gross earnings from the employment for the purpose of calculating liability to Class 1 contributions under that Act but in respect of which tax is not deducted under these Regulations, excluding allowable pension contributions.

33. In paragraphs 15 to 31, “payment” means the relevant payment the information being given in accordance with this Schedule relates to.

34. In paragraph 32, “total payment” means the relevant payment the information being given in accordance with this Schedule relates to plus any other amount paid to the employee at the same time as the relevant payment.

[
^{F13}**34A.** If applicable, an indication that during the period since the employer last made a return under regulation 67B or 67D containing information about the employee—

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Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1. (See end of Document for details)

- (a) regulation 64 (trade disputes) has at any time applied in relation to the employee, or
- (b) the employee has been absent from the employment without pay.]

Textual Amendments

- F13** Sch. A1 para. 34A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(k)**

Textual Amendments

- F6** Sch. A1 para. 21(b)(ba) substituted for Sch. A1 para. 21(b) (6.4.2014) by virtue of The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014 (S.I. 2014/472), regs. 1(2), **20**
- F7** Sch. A1 para. 22A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(e)**
- F8** Sch. A1 para. 26A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(f)**
- F9** Words in Sch. A1 para. 27 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(g)**
- F10** Words in Sch. A1 para. 28 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(h)**
- F11** Sch. A1 para. 30A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(i)**
- F12** Sch. A1 para. 31A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(j)**
- F13** Sch. A1 para. 34A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 (S.I. 2013/521), regs. 1(2), **37(k)**

Information on the commencement of employment

35. If the return is the first return in respect of the employee in this employment the information required by paragraphs 36 to 44.

36. The date on which the employment commenced or will commence.

37. The employee's address.

38. If known, the employee's passport number.

39. An indication of which of the statements in paragraph 41 applies to the employee.

40. If the employee is a seconded expatriate, the information required by paragraph 42 and an indication of which of the statements in paragraph 43 applies to the employee.

41. The statements in this paragraph are—

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Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1. (See end of Document for details)

- (a) the employment is the employee's first employment since the preceding 6th April, and the employee has not since that date received—
 - (i) jobseeker's allowance [^{F14}, incapacity benefit or employment and support allowance] which is subject to income tax, or
 - (ii) a retirement pension or an occupational pension,
- (b) the employee is not receiving a retirement pension or an occupational pension and since the preceding 6th April—
 - (i) has had another employment, but is not now in receipt of employment income from it, or
 - (ii) has received jobseeker's allowance [^{F15}, incapacity benefit or employment and support allowance] which is subject to income tax, but payment of that allowance or benefit has ceased,
- (c) the employee either has another employment (which is continuing) or is in receipt of a retirement pension or an occupational pension.

Textual Amendments

- F14** Words in Sch. A1 para. 41(a)(i) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**
- F15** Words in Sch. A1 para. 41(b)(ii) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**

42. An indication of whether the employee is a seconded expatriate who is a national of an EEA state.

43. The statements in this paragraph are—

- (a) the employee intends to live in the United Kingdom for [^{F16}183 days] or more,
- (b) the employee intends to live in the United Kingdom for less than [^{F17}183 days], or
- (c) the employee will work both inside and outside the United Kingdom, but will live outside.

Textual Amendments

- F16** Words in Sch. A1 para. 43(a) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**
- F17** Words in Sch. A1 para. 43(b) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**

^{F18}**44.**

Textual Amendments

- F18** [Sch. A1 para. 44](#) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(n)**

Status: Point in time view as at 06/10/2014.

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1. (See end of Document for details)

Textual Amendments

- F14** Words in Sch. A1 para. 41(a)(i) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**
- F15** Words in Sch. A1 para. 41(b)(ii) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**
- F16** Words in Sch. A1 para. 43(a) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**
- F17** Words in Sch. A1 para. 43(b) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**
- F18** [Sch. A1 para. 44](#) omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(n)**

Information on the cessation of employment

- 45.** If the employment has ceased, the date of cessation.
- 46.** If applicable, an indication that the payment to which the details under this Schedule relate was made after cessation of the employment.]

Status:

Point in time view as at 06/10/2014.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1.