

[<sup>F1</sup>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 [<sup>F2</sup>(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.

<sup>F3</sup>7. ....

Textual Amendments

F3 Sch. A1 para. 7 omitted (29.1.2015) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2015 (S.I. 2015/2), reg. 2(6)

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 Sch. A1 para. 7 omitted (29.1.2015) by The Income Tax (Pay As You Earn) (Amendment) Regulations 2015 (S.I. 2015/2), reg. 2(6)

*Status: Point in time view as at 14/12/2015.*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. (See end of Document for details)*

### 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 [<sup>F4</sup>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.

[<sup>F5</sup>**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,
  - [<sup>F6</sup>(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.

- [
- <sup>F7</sup>22A. If applicable, an indication that comprised within the payment is—
- (a) a pension and if so—
    - (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.]

**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. (See end of Document for details)

#### 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)

[  
<sup>F8</sup>**22B.** If applicable, an indication that comprised within the payment is an amount treated as a payment of PAYE income under regulation 61B (PAYE: benefits in kind) and, if so, the amount of the specified benefit in respect of which tax has been deducted.]

#### Textual Amendments

- F8** Sch. A1 para. 22B inserted (with effect in accordance with reg. 1(4) 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), 14(a)

- 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 ([<sup>F9</sup>Form P11D])) and in respect of which tax has been deducted.

#### Textual Amendments

- F9** Words in Sch. A1 para. 26 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), 14(b)

[  
<sup>F10</sup>**26A.** The value of the amounts referred to in paragraph 26 in the tax year to date.]

#### Textual Amendments

- F10** 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.** [<sup>F11</sup>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**

**F11** 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)**

**28.** [<sup>F12</sup>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**

**F12** 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.

[  
<sup>F13</sup>**30A.** The value of the contributions referred to in paragraph 30 in the tax year to date.]

**Textual Amendments**

**F13** [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.

[  
<sup>F14</sup>**31A.** The value of the contributions referred to in paragraph 31 in the tax year to date.]

**Textual Amendments**

**F14** [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.

**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. (See end of Document for details)

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.

[  
F15**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—

- (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

**F15** 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. 22B inserted (with effect in accordance with reg. 1(4) 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), **14(a)**
- F9** Words in Sch. A1 para. 26 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), **14(b)**
- F10** 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)**
- F11** 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)**
- F12** 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)**
- F13** 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)**
- F14** 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)**
- F15** 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—

(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 [<sup>F16</sup>, 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 [<sup>F17</sup>, 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

**F16** 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(1)**

**F17** 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(1)**

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 [<sup>F18</sup>183 days] or more,

(b) the employee intends to live in the United Kingdom for less than [<sup>F19</sup>183 days], or

(c) the employee will work both inside and outside the United Kingdom, but will live outside.

**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. (See end of Document for details)

**Textual Amendments**

- F18** 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)**
- F19** 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)**

**F20** 44. ....

**Textual Amendments**

- F20** [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)**

**Textual Amendments**

- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** [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.]



SCHEDULE 1

Regulation 220

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

*Continuity of the law*

1. The revocation of provisions and their making in a rewritten form in these Regulations does not affect the continuity of the law.

**Commencement Information**

**I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)

2. Paragraph 1 does not apply to any change in the law made by these Regulations.

**Commencement Information**

**I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)

**I2** Sch. 1 para. 2 in force at 6.4.2004, see [reg. 1](#)

3. Anything which—

(a) has been done, or has effect as if done, under or for the purposes of a provision of the revoked Regulations, and

(b) is in force or effective immediately before the commencement of these Regulations,

has effect after that commencement as if done under or for the purposes of the corresponding provision of these Regulations.

**Commencement Information**

**I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)

**I3** Sch. 1 para. 3 in force at 6.4.2004, see [reg. 1](#)

4. Any reference (express or implied) in these Regulations or any document made under these Regulations to—

(a) a provision of these Regulations, or

(b) things done or falling to be done under or for the purposes of a provision of these Regulations,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision of the revoked Regulations had effect, a reference to the provision of the revoked Regulations or to things done or falling to be done under or for the purposes of the provision of the revoked Regulations.

**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. (See end of Document for details)

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)  
**I4** Sch. 1 para. 4 in force at 6.4.2004, see [reg. 1](#)

5. Any reference (express or implied) in these Regulations to relevant payments, relevant payments exceeding the PAYE threshold or similar concepts created by these Regulations is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding concept of the revoked Regulations had effect, a reference to the concept of the revoked Regulations.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)  
**I5** Sch. 1 para. 5 in force at 6.4.2004, see [reg. 1](#)

6. Any reference (express or implied) in these Regulations to—

- (a) a provision of ITEPA, or  
 (b) things done or falling to be done under or for the purposes of a provision of ITEPA,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision repealed by ITEPA had effect, a reference to the repealed provision or to things done or falling to be done under or for the purposes of the repealed provision.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)  
**I6** Sch. 1 para. 6 in force at 6.4.2004, see [reg. 1](#)

7. Any reference (express or implied) in these Regulations to general earnings, PAYE income or similar concepts created by ITEPA is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding concept which has been superseded by ITEPA had effect, a reference to the superseded concept.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)  
**I7** Sch. 1 para. 7 in force at 6.4.2004, see [reg. 1](#)

8. Paragraphs 4, 5, 6 and 7 apply only in so far as the context permits.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)  
**I8** Sch. 1 para. 8 in force at 6.4.2004, see [reg. 1](#)

9. Paragraph 5 is without prejudice to the generality of paragraph 4 and paragraph 7 is without prejudice to the generality of paragraph 6.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)
- I9** Sch. 1 para. 9 in force at 6.4.2004, see [reg. 1](#)

**10.** These Regulations have effect in relation to tax liable, under the Income Tax (Employments) Regulations 1993<sup>(1)</sup> or section 710 of ITEPA<sup>(2)</sup>, to be deducted or accounted for in respect of payments made before 6th April 2004 as if the tax had been liable to be deducted or accounted for under these Regulations.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)
- I10** Sch. 1 para. 10 in force at 6.4.2004, see [reg. 1](#)

**11.** Paragraph 10 is without prejudice to the generality of paragraphs 1 to 9.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)
- I11** Sch. 1 para. 11 in force at 6.4.2004, see [reg. 1](#)

**12.** Paragraphs 1 to 11 have effect instead of paragraph (b) of section 17(2) of the Interpretation Act 1978<sup>(3)</sup>.

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)
- I12** Sch. 1 para. 12 in force at 6.4.2004, see [reg. 1](#)

**Commencement Information**

- I1** Sch. 1 para. 1 in force at 6.4.2004, see [reg. 1](#)
- I2** Sch. 1 para. 2 in force at 6.4.2004, see [reg. 1](#)
- I3** Sch. 1 para. 3 in force at 6.4.2004, see [reg. 1](#)
- I4** Sch. 1 para. 4 in force at 6.4.2004, see [reg. 1](#)
- I5** Sch. 1 para. 5 in force at 6.4.2004, see [reg. 1](#)
- I6** Sch. 1 para. 6 in force at 6.4.2004, see [reg. 1](#)
- I7** Sch. 1 para. 7 in force at 6.4.2004, see [reg. 1](#)
- I8** Sch. 1 para. 8 in force at 6.4.2004, see [reg. 1](#)
- I9** Sch. 1 para. 9 in force at 6.4.2004, see [reg. 1](#)
- I10** Sch. 1 para. 10 in force at 6.4.2004, see [reg. 1](#)
- I11** Sch. 1 para. 11 in force at 6.4.2004, see [reg. 1](#)
- I12** Sch. 1 para. 12 in force at 6.4.2004, see [reg. 1](#)

(1) S.I. 1993/744; relevant amending instruments are S.I. 1993/2276, S.I. 1994/775, S.I. 1994/1212, S.I. 1995/447, S.I. 1995/853, S.I. 1995/1223, S.I. 1995/1284, S.I. 1996/804, S.I. 1996/980, S.I. 1996/1312, S.I. 1996/2381, S.I. 1996/2554, S.I. 1996/2631, S.I. 1997/214, S.I. 1998/1891, S.I. 1998/2484, S.I. 1999/70, S.I. 1999/2155, S.I. 2002/680, S.I. 2003/536, and S.I. 2003/2494.

(2) Section 710 of ITEPA was amended by section 145(6) of the Finance Act 2003 (c. 14).

(3) 1978 c. 30.

**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. (See end of Document for details)

### *General saving for old savings*

**13.—**(1) The revocation by these Regulations of a provision previously revoked subject to savings does not affect the continued operation of those savings.

(2) The revocation by these Regulations of a saving on the previous revocation of a provision does not affect the operation of the saving in so far as it is not specifically reproduced in these Regulations but remains capable of having effect.

#### **Commencement Information**

**I13** Sch. 1 para. 13 in force at 6.4.2004, see [reg. 1](#)

### *Interpretation*

**14.** In this Part of this Schedule, “the revoked Regulations” means the Regulations which are revoked by these Regulations.

#### **Commencement Information**

**I14** Sch. 1 para. 14 in force at 6.4.2004, see [reg. 1](#)

## PART 2

### SPECIFIC PROVISIONS

#### *Modification of reference to payment to the Inland Revenue in regulation 68(2)*

**15.** For the purposes of giving effect to any enactment or instrument which refers to an amount which is, or would in certain circumstances be, payable to the collector, paragraph (2) of regulation 68 has effect as if that paragraph required payment of the amount to which it refers to the collector.

#### **Commencement Information**

**I15** Sch. 1 para. 15 in force at 6.4.2004, see [reg. 1](#)

#### *FPCS information for the tax year ending 5th April 2002: employees not covered by regulation 46(1) of 1993 Regulations*

**16.—**(1) This paragraph applies to a person (a “former FPCS employee”)—

- (a) who was employed by an employer during a part of the tax year ending 5th April 2002, but who was no longer employed by that employer on 5th April 2002, and
- (b) in respect of whom the employer—
  - (i) has provided information to the Inland Revenue under the FPCS arrangement for the tax year ending 5th April 2002, or
  - (ii) has delivered information by an approved method of electronic communications to an official computer system under the FPCS arrangement for the tax year ending 5th April 2002, but

**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. (See end of Document for details)

- (c) in respect of whom no particulars were required to be provided by the employer under regulation 46(1) of the 1993 Regulations<sup>(4)</sup> for the tax year ending 5th April 2002.
- (2) The former FPCS employee may by notice require the employer to give a statement to the former FPCS employee containing—
- (a) particulars of the amount of the taxable profit, if any, for the tax year ending 5th April 2002 in respect of car allowances and motor mileage allowances paid to the former FPCS employee in the tax year ending 5th April 2002 for business travel, calculated by reference to the FPCS arrangement, or
- (b) particulars of the total amount of the car allowances and motor mileage allowances paid to the former FPCS employee in the tax year ending 5th April 2002 for business travel, and the total amount of miles covered by the former FPCS employee in the tax year ending 5th April 2002 in the course of business travel for which the motor mileage allowances were paid.
- (3) The former FPCS employee may give the notice to the employer at any time before 6th April 2005.
- (4) The employer must give the statement to the former FPCS employee within 30 days of receiving the notice.
- (5) A former FPCS employee who has received the statement from the employer may not require a further statement from the employer in respect of the tax year ending 5th April 2002.
- (6) In this paragraph—
- “business travel” has the meaning given by section 168(5)(c) of ICTA<sup>(5)</sup> as that definition had effect for the tax year ending 5th April 2002 by virtue of regulation 46AA(6) of the 1993 Regulations<sup>(6)</sup>;
- “the FPCS arrangement” means the arrangement known as the Fixed Profit Car Scheme made between the employer and the Inland Revenue for providing information in respect of payments of car allowances and motor mileage allowances made to employees for business travel.
- (7) The reference in sub-paragraph (1)(b)(ii) to the delivery of information by an approved method of electronic communications to an official computer system includes, in relation to information which was delivered before the commencement of these Regulations, a reference to the delivery of information to an official computer system within the meaning of regulation 2(1) of the 1993 Regulations by a means of electronic communications approved for the purposes of regulation 46AA(3) of those Regulations.

#### Commencement Information

**I16** Sch. 1 para. 16 in force at 6.4.2004, see [reg. 1](#)

#### *FPCS information for the tax year ending 5th April 2002: employees covered by regulation 46(1) of 1993 Regulations*

**17.**—(1) This paragraph applies to a former employee who would be a former FPCS employee were it not for the fact that the employer was required under regulation 46(1) of the 1993 Regulations to provide particulars in respect of the former employee for the tax year ending 5th April 2002.

(4) Regulation 46 was substituted by regulation 4 of S.I. [1995/1284](#) and paragraph (1) was amended by regulation 15 of S.I. [1998/2484](#) and regulation 17(1) of S.I. [2001/1081](#).

(5) Section 168(5)(c) was substituted by section 62(4) of the Finance Act [1997 \(c. 16\)](#) and repealed by paragraph 24 of Schedule 6 to ITEPA.

(6) Regulation 46AA was inserted by regulation 4 of S.I. [1995/1284](#).

**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. (See end of Document for details)

(2) If the former employee gives notice to the employer under paragraph (4) of regulation 94 requiring a statement relating to the tax year ending 5th April 2002, the statement must contain (in addition to the particulars mentioned in paragraph (2) of that regulation)—

- (a) particulars of the amount of the taxable profit, if any, for the tax year ending 5th April 2002 in respect of car allowances and motor mileage allowances paid to the former employee in the tax year ending 5th April 2002 for business travel, calculated by reference to the FPCS arrangement, or
- (b) particulars of the total amount of the car allowances and motor mileage allowances paid to the former employee in the tax year ending 5th April 2002 for business travel, and the total amount of miles covered by the former employee in the tax year ending 5th April 2002 in the course of business travel for which the motor mileage allowances were paid.

(3) “Former employee” has the same meaning as in regulation 94(7).

(4) Expressions used in this paragraph which are defined in paragraph 16 have the same meaning in this paragraph as in that paragraph.

**Commencement Information**

**I17** Sch. 1 para. 17 in force at 6.4.2004, see [reg. 1](#)

*Due date for payments of tax in respect of tax periods ending before 6th April 2004*

**18.**—(1) The following provisions have effect with the following modifications in so far as the provisions apply in relation to tax periods ending before 6th April 2004.

(2) For sub-paragraphs (a) and (b) of regulation 69(1) (due date for payments of tax) substitute “within 14 days after the end of the tax period”.

(3) In regulation 77(1) (return and certificate if tax may be unpaid) for “17 days” substitute “14 days”.

(4) In regulation 78(1) (notice and certificate if tax may be unpaid) for “17 days” substitute “14 days”.

**Commencement Information**

**I18** Sch. 1 para. 18 in force at 6.4.2004, see [reg. 1](#)

*Interest on unpaid tax: disapplication of regulation 82 for tax years before the tax year ending 5th April 1993*

**19.** Regulation 82 (interest on tax overdue) does not apply in relation to unpaid tax in respect of a tax year ending on or before 5th April 1992.

**Commencement Information**

**I19** Sch. 1 para. 19 in force at 6.4.2004, see [reg. 1](#)

*Interest on unpaid tax: provisions applying to tax years before the tax year ending 5th April 1993*

**20.**—(1) This paragraph applies if the Inland Revenue make a determination under regulation 80 (determination of unpaid tax) which relates to tax payable for a tax year ending on or before 5th April 1992.

(2) This paragraph also applies if—

- (a) the inspector, at any time after 19th April 1988, made a determination under regulation 49 of the 1993 Regulations (determination of tax payable by employer),
- (b) the determination relates to tax payable for a tax year ending on or before 5th April 1992, and
- (c) tax remains payable pursuant to the determination immediately before the commencement of these Regulations.

(3) The tax payable pursuant to the determination carries interest at the prescribed rate from the relevant start date until payment (“the interest period”).

(4) Sub-paragraph (3) applies even if the relevant start date is a non-business day as defined by section 92 of the Bills of Exchange Act 1882(7).

(5) Any change made to the prescribed rate during the interest period applies to the tax payable pursuant to the determination from the date of change.

(6) Regulation 84 (recovery of tax and interest) applies to an amount of interest which an employer is liable to pay under this paragraph as if it were the unpaid amount for the purposes of that regulation.

(7) Paragraphs (3) and (6) of regulation 218 (certificate of interest due) apply in relation to an amount which an employer is liable to pay under this paragraph as if this paragraph were a regulation included among those listed in paragraph (4) of that regulation.

(8) Regulation 219 (payment by cheque) applies for determining when a payment is made for the purposes of this paragraph as if this paragraph were included among the provisions listed in paragraph (2) of that regulation.

(9) In this paragraph—

“inspector” means an inspector of taxes;

“the prescribed rate” means the rate applicable under section 178 of the Finance Act 1989(8) for the purposes of section 86 of TMA;

“the relevant start date” means—

- (a) in a case where the determination relates to tax payable for a tax year ending on or before 5th April 1988, 19th April 1988, and
- (b) in a case where the determination relates to tax payable for a tax year ending after 5th April 1988 but on or before 5th April 1992, the 14th day after the end of the tax year to which the determination relates.

**Commencement Information**

**120** Sch. 1 para. 20 in force at 6.4.2004, see **reg. 1**

(7) 1882 c. 61; section 92 was amended by sections 3(1) and 4(4) of the Banking and Financial Dealings Act 1971 (c. 80).

(8) 1989 c. 26, to which there are amendments not relevant to these Regulations.

**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. (See end of Document for details)

*Interest on tax overdue: application of regulation 82 to tax years from 1992-93 to 2003-04*

**21.**—(1) Regulation 82 (interest on tax overdue) has effect with the following modifications where the tax year in respect of which tax is unpaid is—

- (a) the tax year ending 5th April 1993, or
- (b) a tax year ending after 5th April 1993 but on or before 5th April 2004.

(2) In paragraph (1) for “the total net tax payable in respect of a tax year” substitute “the total net tax deductible by him in respect of all of his employees during a tax year”.

(3) In paragraph (4) for “a direction made under [F<sup>21</sup>regulation 72(5), 72F] or 81(4)” substitute “a direction made under regulation 42(2) or (3) or 49(5) of the 1993 Regulations(9) or regulation 72(5) or 81(4) of these Regulations”.

(4) Omit paragraph (6).

(5) For paragraph (8) substitute—

“(8) The “reckonable date” means 14 days after the end of the tax year.”

(6) After that paragraph insert—

“(9) “The 1993 Regulations” means the Income Tax (Employments) Regulations 1993.”

**Textual Amendments**

**F21** Words in Sch. 1 para. 21(3) substituted (6.4.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2008 \(S.I. 2008/782\)](#), regs. 1, 17

**Commencement Information**

**I21** [Sch. 1 para. 21](#) in force at 6.4.2004, see [reg. 1](#)

*Interest on overpaid tax: disapplication of regulation 83 for tax years before the tax year ending 5th April 1997*

**22.** Regulation 83 (interest on overpaid tax) does not apply to tax which was paid by an employer in respect of a tax year ending on or before 5th April 1996.

**Commencement Information**

**I22** [Sch. 1 para. 22](#) in force at 6.4.2004, see [reg. 1](#)

*Interest on overpaid tax: provisions applying to tax years from 1992-93 to 1995-96*

**23.**—(1) This paragraph applies in relation to tax which—

- (a) was paid by an employer in respect of the tax year ending 5th April 1993 or in respect of a tax year ending after 5th April 1993 but on or before 5th April 1996, and
- (b) is repaid to the employer after the end of the tax year in respect of which the tax was paid.

(2) If the late repayment condition is met, the tax repaid carries interest at the prescribed rate from the relevant time until the order for the repayment is issued (“the interest period”).

(3) The late repayment condition is that the tax is repaid—

(9) Regulation 42(2) and (3) were amended by regulation 3 of S.I. [1995/447](#). Regulation 49(5) was amended by regulation 5 of S.I. [1995/447](#).



- (a) after the end of the tax year following the tax year in respect of which the tax was paid, and
  - (b) after the end of the tax year in which the tax was paid.
- (4) Any change made to the prescribed rate during the interest period applies to the tax repaid from the date of change.
- (5) Regulation 219 (payment by cheque) applies for determining when a payment is made for the purposes of this paragraph as if this paragraph were included among the provisions listed in paragraph (2) of that regulation.
- (6) In this paragraph—
- “the prescribed rate” means the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 824 of ICTA(10);
  - “the relevant time” means—
- (a) in a case where the tax was paid more than twelve months after the end of the tax year in respect of which the payment was made, the end of the tax year in which that tax was paid, and
  - (b) in any other case, the end of the tax year after the tax year in respect of which the payment was made.

#### Commencement Information

**I23** Sch. 1 para. 23 in force at 6.4.2004, see **reg. 1**

#### *Overpayments and underpayments of tax: tax years before the tax year ending 5th April 1997*

**24.**—(1) Despite the revocations made by these Regulations, regulation 101 of the 1993 Regulations(11) (repayment of overpayments and recovery of underpayments) continues to apply in relation to an assessment for a tax year ending on or before 5th April 1996, but with the modifications mentioned in sub-paragraph (2).

- (2) The modifications are—
- (a) the references in paragraphs (1) and (2) of regulation 101 to the appropriate code for a subsequent year are to be read as references to the employee’s code for a subsequent tax year;
  - (b) the references in paragraphs (1) and (2) of that regulation to the inspector and to the collector are to be read as references to the Inland Revenue;
  - (c) the reference in paragraph (6) of that regulation to a direction made by the collector under regulation 42(2) of the 1993 Regulations in relation to the employee and in respect of one or more income tax periods falling within the year is to be read as including a reference to a direction under regulation 72(5) of these Regulations in relation to that employee in respect of one or more tax periods falling within the tax year;
  - (d) the reference in that paragraph to a direction made by the Board under regulation 42(3) of the 1993 Regulations in relation to the employee and in respect of one or more income tax periods falling within the year is to be read as including a reference to a direction under

(10) Section 824 was amended by paragraph 7 of Schedule 13 to the Finance Act 1988 (c. 39), sections 110(5), 111(4), 158(2) and 179(1) of, and Parts 4, 8 and 10 of Schedule 17 to, the Finance Act 1989 (c. 26), paragraph 14(52) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12), paragraph 41 of Schedule 19 to the Finance Act 1994 (c. 9), section 92 of the Finance Act 1997 (c. 16), section 41 of the Finance Act 1999 (c. 16), section 90 of the Finance Act 2001 (c. 9) and paragraph 104 of Schedule 6 to ITEPA.

(11) Regulation 101 was amended by regulation 7 of S.I. 1995/447 and regulation 14 of S.I. 1996/1312.

**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. (See end of Document for details)

regulation 72(5) of these Regulations in relation to that employee in respect of one or more tax periods falling within the tax year;

- (e) the reference in that paragraph to a direction made by the Board under regulation 49(5) of the 1993 Regulations in relation to the employee and in respect of one or more income tax periods falling within the year is to be read as including a reference to a direction under regulation 81(4) of these Regulations in relation to that employee in respect of one or more tax periods falling within the tax year.

(3) Any tax which is payable to the Inland Revenue under regulation 101(2) as it continues to have effect by virtue of this paragraph is payable within 14 days of the date on which the Inland Revenue first makes application for its payment.

#### Commencement Information

**I24** Sch. 1 para. 24 in force at 6.4.2004, see **reg. 1**

*Overpayments and underpayments of tax: tax years before the tax year ending 5th April 2002*

**25.**—(1) Regulation 188 (assessments other than self-assessments)—

- (a) does not apply in relation to an assessment for a tax year ending on or before 5th April 1996, and
- (b) has effect in particular with the following modification in relation to an assessment, other than one under section 9 of TMA(**12**), for a tax year beginning on or after 6th April 1996 and ending on or before 5th April 2001.

(2) In paragraph (3), after sub-paragraph (a) insert—

- “(aa) make any necessary adjustment to B in respect of any shortfall in deductions made in accordance with the Income Tax (Employments) Regulations 1993(**13**) from the employee, where—
- (i) payments of profit-related pay have been made to the employee in accordance with a profit-related pay scheme registered under Chapter 3 of Part 5 of ICTA(**14**),
- (ii) in consequence of the relief given by that Chapter less tax has been deducted from those payments than would have been deducted if the scheme had not been registered, and
- (iii) the registration of the scheme has subsequently been cancelled with effect from a time before that relevant for the purposes of the relief;”.

#### Commencement Information

**I25** Sch. 1 para. 25 in force at 6.4.2004, see **reg. 1**

(12) Section 9 was substituted by section 179 of the Finance Act 1994 (c. 9), and amended by sections 104(4) and 115(2) of the Finance Act 1995 (c. 4), sections 121(4) and 122(1) of the Finance Act 1996 (c. 8), section 98(2) of the Finance Act 1998 (c. 36), paragraphs 1 and 2(1) of Schedule 29 to the Finance Act 2001 (c. 9) and paragraph 125(2) and (3) of Schedule 6 to ITEPA.

(13) S.I. 1993/744; relevant amending instruments are S.I. 1993/2276, S.I. 1994/775, S.I. 1994/1212, S.I. 1995/447, S.I. 1995/853, S.I. 1995/1223, S.I. 1995/1284, S.I. 1996/804, S.I. 1996/980, S.I. 1996/1312, S.I. 1996/2381, S.I. 1996/2554, S.I. 1996/2631, S.I. 1997/214, S.I. 1998/1891, S.I. 1998/2484, S.I. 1999/70, S.I. 1999/2155, S.I. 2002/680, S.I. 2003/536, and S.I. 2003/2494.

(14) Chapter 3 of Part 5 was repealed by Part 6(3) of Schedule 18 to the Finance Act 1997 (c. 16).

*Attribution of repayments: tax years before the tax year ending 5th April 1997*

**26.**—(1) Despite the revocations made by these Regulations, regulations 106 to 108 of the 1993 Regulations (attribution of repayments) continue to apply in relation to a repayment to which section 824(5) of ICTA(15) applies for a tax year ending on or before 5th April 1996, but with the modification mentioned in sub-paragraph (2).

(2) The modification is that the reference to the collector in regulation 107(3) is to be read as including a reference to the Inland Revenue.

**Commencement Information**

**I26** Sch. 1 para. 26 in force at 6.4.2004, see **reg. 1**

*Certificate that sum due: certificate of the collector*

**27.**—(1) A certificate of the collector that any amount shown in a certificate under the regulations listed in paragraph (2) of regulation 218 has not been paid by an employer to the collector or, to the best of the collector’s knowledge and belief, to any other collector or to any person acting on the collector’s behalf or on behalf of another collector is sufficient evidence that the amount mentioned in the collector’s certificate is unpaid and due to the Crown.

(2) A certificate of the collector that any amount of interest payable under the regulations listed in paragraph (4) of regulation 218 has not been paid by an employer or employee to the collector or, to the best of the collector’s knowledge and belief, to any other collector or to any person acting on the collector’s behalf or on behalf of another collector is sufficient evidence that the amount mentioned in the certificate is unpaid and due to the Crown.

(3) A document which purports to be a certificate of the collector under sub-paragraph (1) or (2) is treated as such a certificate until the contrary is proved.

**Commencement Information**

**I27** Sch. 1 para. 27 in force at 6.4.2004, see **reg. 1**

*Interpretation*

**28.** In this Part of this Schedule—

“the 1993 Regulations” means the Income Tax (Employments) Regulations 1993;

“collector” means a collector of taxes.

**Commencement Information**

**I28** Sch. 1 para. 28 in force at 6.4.2004, see **reg. 1**

(15) Section 824(5) was amended by section 158(2) of the Finance Act 1989 (c. 26) and repealed, with savings, by paragraph 41 of Schedule 19 to the Finance Act 1994 (c. 9).

**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. (See end of Document for details)

## SCHEDULE 2

Regulation 220

## REVOCATIONS

**Commencement Information**

**I29** Sch. 2 in force at 6.4.2004, see **reg. 1**

<i>1. Regulations revoked</i>	<i>2. Reference</i>	<i>3. Extent of revocation</i>
The Income Tax (Employments) Regulations 1993	<a href="#">S.I. 1993/744</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1993	<a href="#">S.I. 1993/2276</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1994	<a href="#">S.I. 1994/775</a>	The whole Regulations.
The Income Tax (Employments) (Notional Payments) Regulations 1994	<a href="#">S.I. 1994/1212</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1995	<a href="#">S.I. 1995/216</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 2) Regulations 1995	<a href="#">S.I. 1995/447</a>	The whole Regulations.
The Income Tax (Employments) (Incapacity Benefit) Regulations 1995	<a href="#">S.I. 1995/853</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 3) Regulations 1995	<a href="#">S.I. 1995/1223</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 4) Regulations 1995	<a href="#">S.I. 1995/1284</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1996	<a href="#">S.I. 1996/804</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 2) Regulations 1996	<a href="#">S.I. 1996/980</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 3) Regulations 1996	<a href="#">S.I. 1996/1312</a>	The whole Regulations.

**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. (See end of Document for details)

<i>1. Regulations revoked</i>	<i>2. Reference</i>	<i>3. Extent of revocation</i>
The Income Tax (Employments) (Amendment No. 4) Regulations 1996	<a href="#">S.I. 1996/2381</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 5) Regulations 1996	<a href="#">S.I. 1996/2554</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 6) Regulations 1996	<a href="#">S.I. 1996/2631</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1997	<a href="#">S.I. 1997/214</a>	The whole Regulations.
The Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1998	<a href="#">S.I. 1998/1891</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1998	<a href="#">S.I. 1998/2484</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 1999	<a href="#">S.I. 1999/70</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 2) Regulations 1999	<a href="#">S.I. 1999/824</a>	The whole Regulations.
The Income Tax (Employments) (Amendment No. 3) Regulations 1999	<a href="#">S.I. 1999/2155</a>	The whole Regulations.
The Income Tax (Employments) (Amendment) Regulations 2000	<a href="#">S.I. 2000/1152</a>	The whole Regulations.
The Income Tax (Sub-contractors in the Construction Industry and Employments) (Amendment) Regulations 2000	<a href="#">S.I. 2000/2742</a>	Regulation 3.
The Income Tax (Electronic Communications) (Miscellaneous Amendments) Regulations 2001	<a href="#">S.I. 2001/1081</a>	In regulation 1(2), the definition of “the Employments Regulations”.
		Regulations 7 to 21.
The Income Tax (Employments and Electronic Communications)	<a href="#">S.I. 2002/680</a>	Regulations 3 to 8.

**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. (See end of Document for details)

<i>1. Regulations revoked</i>	<i>2. Reference</i>	<i>3. Extent of revocation</i>
(Miscellaneous Provisions) Regulations 2002		
The Income Tax (Sub-contractors in the Construction Industry and Employments) (Amendment) Regulations 2003	<a href="#">S.I. 2003/536</a>	In regulation 1(2), the definition of “the Employments Regulations”.  Regulation 9.
The Income Tax (Employments) (Amendment) Regulations 2003	<a href="#">S.I. 2003/2494</a>	The whole Regulations.

**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.