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STATUTORY INSTRUMENTS

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**2009 No. 588**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2009**

**Inspection and production of documents, etc**

6. For regulation 97 (inspection of employer's PAYE records) substitute—

**“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<sup>(1)</sup> 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) 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 (Forms P11D and P9D).”.

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(1) Regulation 2(1) of S.I. 2003/2682 defines “HMRC” as meaning Her Majesty’s Revenue and Customs. That definition was inserted by S.I. 2007/1077.