
STATUTORY INSTRUMENTS

2012 No. 822

The Income Tax (Pay As You Earn)
(Amendment) Regulations 2012

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2003 Regulations

Annual returns

34. Before regulation 73 and below the cross heading “Annual returns of relevant payments of tax” insert—

“Application of regulations 73 to 75

72H. Regulations 73 to 75 apply to—

- (a) non-Real Time Information employers,
- (b) Real Time Information employers in relation to tax years in which they were, for the whole of the tax year, non-Real Time Information employers, and
- (c) Real Time Information employers to whom HMRC has given a notice requiring a return under regulation 73 in respect of a tax year.”.