
STATUTORY INSTRUMENTS

2012 No. 822

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

PART 2

Real Time Information

CHAPTER 2

Transitional provisions

Information about payments to employees

54.—(1) Within one month of making the first return under regulation 67B or 67D of the 2003 Regulations, as inserted by these Regulations, a Real Time Information employer must provide to HMRC the information specified in paragraph (2) in respect of—

- (a) each employee who has been employed in the tax year the return was made in but whose employment had ceased before the date on which the return was made, and
- (b) each employee to whom relevant payments are made on an irregular basis and—
 - (i) in respect of whom information was not included on that return, and
 - (ii) to whom the employer does not expect to make a relevant payment within one month of making the return.

(2) The information specified in this paragraph is the information specified in paragraphs 2 to 4, 8 to 13, 15 to 17 and 45 of Schedule A1 to the 2003 Regulations, as inserted by these Regulations.