
STATUTORY INSTRUMENTS

2013 No. 521

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2013**

PART 6

Real Time Information: Consequential Amendments

Amendment of the Income Tax (Pay As You Earn) (Amendment) Regulations 2012

38. The Income Tax (Pay As You Earn) (Amendment) Regulations 2012⁽¹⁾ are amended as follows.

39. In regulation 53(c) (transitional provisions: information about employees) after subparagraph (xi) insert—

“(xia) if applicable, an indication that payments are made to a person listed in paragraph 14A of Schedule A1 to the 2003 Regulations⁽²⁾”.

40. In regulation 54 (information about payments to employers)—

(a) in paragraph (1) omit “, as inserted by these Regulations,”, and

(b) in paragraph (2)—

(i) after “13,” insert “14A,”, and

(ii) omit “, as inserted by these Regulations”.

⁽¹⁾ [S.I. 2012/822](#).

⁽²⁾ Regulation 1(2) of the Income Tax (Pay As You Earn) (Amendment) Regulations 2012 defines “the 2003 Regulations” as the Income Tax (Pay As You Earn) Regulations 2003 ([S.I. 2003/2682](#)).