
STATUTORY INSTRUMENTS

2013 No. 521

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

PART 5

Real Time Information

Modifications of the requirements of regulation 67B

19. After regulation 67B insert—

“Employees in respect of whom employer is not required to maintain deductions working sheets

67BA.—(1) This regulation applies if an employer makes a relevant payment to an employee in respect of whom the employer is not required by regulation 66 (deductions working sheets) to maintain a deductions working sheet.

(2) The employer need not deliver the information required by regulation 67B(1) on or before making the payment.

(3) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

Employees paid in specified circumstances

67BB.—(1) This regulation applies if an employer makes a payment to an employee and all of the circumstances in paragraph (2) apply.

(2) The circumstances are that—

(a) the payment includes an amount which is a relevant payment for work undertaken by the employee on—

(i) the day the payment is made, or

(ii) provided that the payment is made before the employee leaves the place of work at the end of the employee’s period of work, the day before the payment is made,

(b) in respect of the work mentioned in sub-paragraph (a), it was not reasonably practicable for the employer to calculate the payment due before the completion of the work, and

(c) it is not reasonably practicable for the employer to deliver the information required by regulation 67B(1) on making the payment.

(3) The employer need not deliver the information required by regulation 67B(1) on or before making the payment.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(4) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

Regulations 67BA and 67BB: supplementary

67BC Where regulation 67BA or 67BB applies, the information required by regulation 67B(1) in respect of the relevant payment may be included in a return with the information for any other relevant payment.”.