
STATUTORY INSTRUMENTS

2013 No. 521

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

PART 5

Real Time Information

Payments to and recovers from HMRC for each tax period by Real Time Information employers

25. In regulation 67G (payments to and recoveries from HMRC for each tax period by Real Time Information employers)⁽¹⁾, after paragraph (5) insert—

“(5A) If the employer makes a return under regulation 67EA(3) (failure to make a return under regulation 67B or 67D) a “relevant amount” for the purposes of paragraph (4) is the amount shown under paragraph 17 of Schedule A1 (real time returns) for an employee in that return for the tax year to which that return relates.”.

⁽¹⁾ Regulation 67G was inserted by regulation 27 of [S.I. 2012/822](#).