

---

STATUTORY INSTRUMENTS

---

**2013 No. 521**

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

**PART 5**

**Real Time Information**

**Real time returns**

**37.** In Schedule A1 (real time returns)(1)—

- (a) in paragraph 5, after “ceased” insert “(and, in that case, the date of cessation)”,
- (b) in paragraph 7(f) omit “or a managed service company”,
- (c) in paragraph 13, for “, if any” substitute “in this employment”,
- (d) after paragraph 14 insert—

“**14A.** If applicable, an indication that the payment to which the return relates is a payment to any one of—

- (a) a body corporate,
- (b) a trustee of a trust of which the employee is a beneficiary,
- (c) if the employee has died, the employee’s personal representative.

**14B** Where the return relates to a payment within paragraph 14A, the information required by paragraphs 8 to 12 need not be provided.”,

(e) after paragraph 22 insert—

“**22A.** If applicable, an indication that comprised within the payment is—

- (a) a pension and if so—
  - (i) the amount of the pension.
  - (ii) an indication of whether it is an occupational pension, and
  - (iii) an indication of whether the pension is being paid because the pensioner is a bereaved spouse or civil partner,
- (b) a trivial commutation lump sum, within the meaning given by paragraph 7 or 7A of Schedule 29 to the Finance Act 2004(2) and, if so, the amount of that lump sum,
- (c) a lump sum that falls within regulation 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes

---

(1) Schedule A1 was inserted by regulation 52 of [S.I. 2012/822](#).

(2) [2004 c. 12](#). Paragraph 7 has been amended by paragraph 4 of Schedule 18 to the Finance Act 2011 ([c. 11](#)). Paragraph 7A was inserted by article 23C(1) and (4) of [S.I. 2006/572](#).

- (Authorised Payments) Regulations 2009<sup>(3)</sup> and, if so, the amount of that lump sum,
- (d) a lump sum that falls within regulation 11A (payments by schemes which are not public service pension schemes or occupational pension schemes) of those Regulations and, if so, the amount of that lump sum.”,
- (f) after paragraph 26 insert—
- “**26A.** The value of the amounts referred to in paragraph 26 in the tax year to date.”,
- (g) in paragraph 27, for “The”, at the beginning, substitute “If the employer is required by regulation 67CA(1)(a) (notifications of relevant payments to and by providers of certain electronic payment methods)<sup>(4)</sup> to include a reference in the return, the”,
- (h) in paragraph 28, for “The”, at the beginning, substitute “If the employer is required by regulation 67CA(1)(a) to include a reference in the return, the”,
- (i) after paragraph 30 insert—
- “**30A.** The value of the contributions referred to in paragraph 30 in the tax year to date.”,
- (j) after paragraph 31 insert—
- “**31A.** The value of the contributions referred to in paragraph 31 in the tax year to date.”,
- (k) after paragraph 34 insert—
- “**34A.** If applicable, an indication that during the period since the employer last made a return under regulation 67B or 67D containing information about the employee—
- (a) regulation 64 (trade disputes) has at any time applied in relation to the employee, or
- (b) the employee has been absent from the employment without pay.”,
- (l) in paragraph 41(a)(i) and (b)(ii), for “or incapacity benefit” substitute “, incapacity benefit or employment and support allowance”,
- (m) in paragraph 43(a) and (b), for “six months” substitute “183 days”,
- (n) omit paragraph 44.

---

<sup>(3)</sup> S.I. 2009/1171 as amended by S.I. 2011/17512012/522 and 2012/1881.

<sup>(4)</sup> Regulation 67CA was inserted by regulation 2 of S.I. 2012/1895.