STATUTORY INSTRUMENTS

2013 No. 622

The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013

PART 3

Real Time Information

CHAPTER 1

Real Time Information

Notifications of payments of general earnings to and by providers of certain electronic payment methods

13. After paragraph 21C (relationship between paragraph 21A and aggregation of earnings) insert—

> "**Notifications of payments of general earnings to and by providers of certain electronic payment methods**
>
> **21CA.**—(1) A Real Time Information employer who makes a payment of general earnings using an approved method of electronic communications which falls to be included in a return under paragraph 21A must—
>
> > (a) generate a reference and include it in that return,
> >
> > (b) notify the service provider that the payment is a payment of general earnings, and
> >
> > (c) generate a sub-reference in respect of the payment of general earnings and notify the service provider of that sub-reference.
>
> (2) A service provider who receives a notification under paragraph (1)(b) must notify HMRC of the information it holds that is required for generating a reference in relation to the payment of general earnings.
>
> (3) In sub-paragraphs (1) and (2), "service provider" means the provider of the approved method of electronic communications by which the payment is made.
>
> (4) For the purposes of sub-paragraphs (1) and (3), an "approved method of electronic communications" is any method of electronic communications which has been approved for the purposes of regulation 90H (mandatory electronic payment).
>
> (5) Any direction given under regulation 67CA of the PAYE Regulations (notification of relevant payments to and by providers of certain electronic payment methods)(**1**) applies for the purposes of the obligations in this paragraph as if it referred to payments of general earnings.".

(**1**) Regulation 67CA of the PAYE Regulations was inserted by regulation 2 of S.I. 2012/1895.