
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

Direct collection involving deductions working sheets

22. After paragraph 31 (direct collection involving deductions working sheets) insert—

“Direct collection involving deductions working sheets on and after 6th April 2014

31A.—(1) On receiving any general earnings which fall to be recorded on a deductions working sheet under paragraph 31(2), subject to sub-paragraph (2), an employee must proceed in accordance with paragraph 21A(1), (2) and (5).

(2) If the employee falls within paragraph 21D(1)(a), the employee may instead proceed in accordance with paragraph 21D(3), (4) and (5).

(3) For the purposes of sub-paragraph (1), paragraph 21A(8) and paragraphs 21AB, 21AC, 21AD, 21B and 21C apply as if the employee were a Real Time Information employer.

(4) For the purposes of sub-paragraph (2), paragraph 21D(9) applies as if the employee were a Real Time Information employer.

(5) For the purposes of sub-paragraphs (1) and (2), paragraphs 15, 16, 21E, 21EA and 21F(7A) and (8) and Schedule 4A apply as if the employee were a Real Time Information employer, but the information required by paragraph 10(a) and (b) of that Schedule need not be provided.”