
STATUTORY INSTRUMENTS

2015 No. 1927

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2015**

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

14. In Schedule A1 (real time returns)—

(a) after paragraph 22A insert—

“**22B.** If applicable, an indication that comprised within the payment is an amount treated as a payment of PAYE income under regulation 61B (PAYE: benefits in kind) and, if so, the amount of the specified benefit in respect of which tax has been deducted.”;

(b) in paragraph 26 for “Forms P11D and P9D” substitute “Form P11D”.