

SCHEDULE 3

Regulations 69, 73, 74, 75 and 76

REAL TIME RETURNS

Information about the employer and employee

1. The information specified in paragraphs 2 to 4 and 8 to 14 of Schedule A1 (real time returns) to the PAYE Regulations.
2. The total amount of repayments deducted in the earnings period in which the return is made.
3. The total amount of repayments deducted for the tax year from the earnings paid to the employee.
4. In a case where the earnings the return relates to falls to be aggregated with other earnings in the same earnings period, the information required by paragraphs 2 and 3 need only be provided when the final payment of earnings in the earnings period is made.
5. If the return is the first return in respect of the employee in this employment, an indication that postgraduate master's degree loan deductions are required.