
STATUTORY INSTRUMENTS

2017 No. 868

**The Employers' Duties (Miscellaneous
Amendments) Regulations 2017**

Amendment of the Employers' Duties (Registration and Compliance) Regulations 2010

6. In regulation 3(1) (registration: after staging date and new PAYE schemes)(1)—
- (a) in sub-paragraph (a) for “starting from” substitute “beginning with”;
 - (b) at the end of sub-paragraph (a) omit “or”;
 - (c) in sub-paragraph (b)—
 - (i) for “paragraph (1)(b)” substitute “paragraph (1)(d) or (1)(f)”;
 - (ii) for “starting from the day on which PAYE income is payable in respect of any worker” substitute “beginning with the day on which the employer’s first worker begins to be employed by the employer”;
 - (d) after sub-paragraph (b) insert—
 - “or
 - (c) paragraph (1)(e) of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 5 months beginning with the day on which PAYE income is payable in respect of any worker,”.