
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations which come into force on 11th May 2020 amend the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) (“PAYE Regulations”).

Regulations 2 and 3 insert paragraph 22E into Schedule A1 to the PAYE Regulations which deals with information to be included in real time information returns. Paragraph 22E provides that employers must identify any payments which relate to an engagement to which Chapter 10, Part 2 of the Income Tax (Earnings and Pensions) Act 2003 applies, when making real time information returns.

A Tax Information and Impact Note covering this instrument was published on 11th July 2019 alongside draft legislation on the off-payroll working rules originally due to take effect from April 2020 and is available on the website at: <https://www.gov.uk/government/publications/rules-for-off-payroll-working-from-april-2020>. It remains an accurate summary of the impacts that apply to this instrument.