
STATUTORY INSTRUMENTS

2023 No. 307

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2023**

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

- 2.—(1) The Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ are amended as follows.
- (2) In regulation 207 (specified information), after paragraph (1)(e) insert—
- “*(f) the return and accompanying information required by regulation 85 (employers: annual return of other earnings (Form P11D)).*”.
- (3) In regulation 210 (penalty for failing to deliver specified information)—
- (a) in paragraph (1), at the beginning, for “An” substitute “Subject to paragraph (5), an”;
- (b) after paragraph (4), insert—
- “*(5) Where the specified information is the return and accompanying information required by regulation 85 (employers: annual return of other earnings (Form P11D)) this regulation does not apply.*”.

⁽¹⁾ S.I. 2003/2682; relevant amending instruments are S.I. 2007/2969, 2009/2029, 2010/668, 2014/472 and 2015/1927.