

Changes to legislation: The Income Tax (Pay As You Earn) Regulations 2003, SCHEDULE A1 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F1}SCHEDULE A1

Regulations 67B and 67D

Real time returns

F1 Sch. A1 inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), 52, **Sch.** (with reg. 53)

1. The information specified in this Schedule is as follows.

Information about the employer

2. The employer's HMRC office number.
3. The employer's PAYE reference.
4. The employer's accounts office reference.
5. If applicable, an indication that this is the final return under regulation 67B (real time returns of information about relevant payments) or 67D (exceptions to regulation 67B) that the employer expects to make because this PAYE scheme has ceased [^{F2}(and, in that case, the date of cessation)], unless that information will be included in a notification under regulation 67F (additional information about payments).

F2 Words in Sch. A1 para. 5 inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(a)**

6. If applicable, an indication that this is the final return under regulation 67B or 67D that the employer expects to make for the tax year, unless that information will be included in a notification under regulation 67F.

^{F3}7.

F3 Sch. A1 para. 7 omitted (29.1.2015) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2015 \(S.I. 2015/2\)](#), **reg. 2(6)**

F2 Words in Sch. A1 para. 5 inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(a)**

F3 Sch. A1 para. 7 omitted (29.1.2015) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2015 \(S.I. 2015/2\)](#), **reg. 2(6)**

Information about the employee

8. The employee's name.
9. The employee's date of birth.
10. The employee's current gender.
11. If known, the employee's national insurance number.
12. If the employee's national insurance is not known, the employee's address.
13. The number used by the employer to identify the employee [^{F4}in this employment].

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F4 Words in Sch. A1 para. 13 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(c)**

14. If the number used by the employer to identify the employee is different to that shown on the previous return for the employee (if any), an indication of that and the number shown on the previous return.

[
^{F5}**14A.** If applicable, an indication that the payment to which the return relates is a payment to any one of—

- (a) a body corporate,
- (b) a trustee of a trust of which the employee is a beneficiary,
- (c) if the employee has died, the employee's personal representative.

F5 [Sch. A1 paras. 14A, 14B](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

14B Where the return relates to a payment within paragraph 14A, the information required by paragraphs 8 to 12 need not be provided.]

F5 [Sch. A1 paras. 14A, 14B](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

F4 Words in Sch. A1 para. 13 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(c)**

F5 [Sch. A1 paras. 14A, 14B](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(d)**

Information about payments to the employee, etc

- 15.** The tax year to which the return relates.
- 16.** The total payments to date in this employment.

[
^{F6}**16A.** The value of any relevant payments to date in this employment that are treated as payments of PAYE income for the purposes of the PAYE regulations by virtue of sections 687A or 695A of ITEPA.]

F6 [Sch. A1 para. 16A](#) inserted (13.2.2019) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2019 \(S.I. 2019/83\)](#), regs. 1, **4(a)**

17. The total net tax deducted in relation to [^{F7}the total payments to date in this employment].

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F7 Words in Sch. A1 para. 17 substituted (13.2.2019) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2019 \(S.I. 2019/83\)](#), regs. 1, **4(b)**

18. The employee's pay frequency or an indication that payments are made to the employee on an irregular basis.

19. The date of the payment the return relates to.

20. The tax week number or tax month number in which the payment is made.

21. An indication of which of the following bands the number of normal hours worked each week by the employee falls into—

(a) up to 15.99,

[^{F8}(b) 16 to 23.99,

(ba) 24 to 29.99,]

(c) 30 or more,

or an indication that none of the bands is applicable.

F8 [Sch. A1 para. 21\(b\)\(ba\)](#) substituted for [Sch. A1 para. 21\(b\)](#) (6.4.2014) by virtue of [The Income Tax \(Pay As You Earn\) and the Income Tax \(Construction Industry Scheme\) \(Amendment\) Regulations 2014 \(S.I. 2014/472\)](#), regs. 1(2), **20**

22. The value of the payment the return relates to.

[
F9**22A.** If applicable, an indication that comprised within the payment is—

(a) a pension and if so—

(i) the amount of the pension.

(ii) an indication of whether it is an occupational pension, and

(iii) an indication of whether the pension is being paid because the pensioner is a bereaved spouse or civil partner,

(b) a trivial commutation lump sum, within the meaning given by paragraph 7 or 7A of Schedule 29 to the Finance Act 2004 and, if so, the amount of that lump sum,

(c) a lump sum that falls within regulation 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 and, if so, the amount of that lump sum,

(d) a lump sum that falls within regulation 11A (payments by schemes which are not public service pension schemes or occupational pension schemes) of those Regulations and, if so, the amount of that lump sum.]

F9 [Sch. A1 para. 22A](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(e)**

[^{F10}**22B.**—(1) 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.

(2) If the benefit is a car—

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- (a) in the first return in which the benefit of the car is included as a relevant payment, the following information in relation to that car—
- (i) the make and model of the car,
 - (ii) if the car is a car with a CO2 emission figure within section 134(1) of ITEPA, the car’s CO2 emission figure determined by section 135, 136, ^[F11]136A,] 137 ^[F12]137A] or 138 of ITEPA, as the case may be,
 - (iii) the type of fuel or power the car uses,
 - (iv) the calculated price of the car,
 - (v) the cash equivalent of the car or amount foregone in respect of the car, determined under regulation 61E and either section 121 or 121A of ITEPA, as the case may be,
 - (vi) the date on which the car was first made available,
 - (vii) the cash equivalent or the amount foregone in respect of any fuel provided for the car, determined under regulation 61F and either section 149A or 150 of ITEPA as the case may be, and
 - (viii) the date on which fuel has been provided for the car,
- (b) if the car ceases to be available, in the next return following the cessation, the date the car became unavailable,
- (c) if fuel has been provided for the car and ceases to be provided, in the next return following the cessation, the date the fuel ceased to be provided, and
- (d) where an employer becomes aware of an inaccuracy in a return submitted under sub-paragraphs (a) to (c) above, the employer must provide the correct information in the next return for that tax year.
- (3) In this paragraph—
- “amount foregone” has the meaning given in section 69B of ITEPA,
- “available” is to be read in accordance with section 116(1) of ITEPA (meaning of when a car or van is available to an employee),
- “calculated price of the car” and “cash equivalent” are to be read in accordance with section 121 of ITEPA (method of calculating the cash equivalent of the benefit of a car)”, and
- “unavailable” is to be read in accordance with section 143(2) of ITEPA (deduction for periods when car unavailable).]

F10 Sch. A1 para. 22B substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2017 \(S.I. 2017/1263\)](#), regs. 1, 17

F11 Word in Sch. A1 para 22B(2) inserted (24.2.2022) by [Finance Act 2022 \(2022 c. 3\)](#), [Sch. 18 para. 7\(a\)](#)

F12 Word in Sch. A1 para 22B(2) inserted (24.2.2022) by [Finance Act 2022 \(2022 c. 3\)](#), [Sch. 18 para. 7\(b\)](#)

[
^{F13}**22C.**—(1) If applicable, an indication that comprised within the payment is an amount in respect of a reportable payment and the amount of that reportable payment.

(2) For the purposes of sub-paragraph (1) a “reportable payment” is—

- (a) a payment of an uncrystallised funds pension lump sum,
- (b) a lifetime annuity under a flexible annuity contract, or
- (c) a payment made out of—

- (i) a fund referred to in section 227G(2), (4) or (5) of the Finance Act 2004,

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- (ii) an arrangement referred to in section 227G(3) of the Finance Act 2004, or
 - (iii) a scheme pension referred to in section 227G(9) of the Finance Act 2004.
- (3) For the purposes of sub-paragraph (2)—
- (a) “flexible annuity contract” has the meaning given by section 227G(8) of the Finance Act 2004, and
 - (b) “uncrystallised funds pension lump sum” has the meaning given by paragraph 4A of Schedule 29 to the Finance Act 2004.

F13 Sch. A1 paras. 22C, 22D inserted (6.4.2016) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2016 \(S.I. 2016/329\)](#), regs. 1, 5

22D. If applicable, an indication that comprised within the payment is a lump sum to which section 636A(4ZA) of ITEPA applies and the amount of that lump sum.]

F13 Sch. A1 paras. 22C, 22D inserted (6.4.2016) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2016 \(S.I. 2016/329\)](#), regs. 1, 5

[
F14^{22E.} If applicable, an indication that the payment to which the return relates is a payment in respect of an engagement to which Chapter 10, Part 2 of ITEPA applies by virtue of section 61M(1) of that Act.]

F14 Sch. A1 para. 22E inserted (11.5.2020) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/373\)](#), regs. 1, 3

23. The tax code operated on the payment the return relates to.

24. If applicable, an indication that the employee’s tax code is being operated on a non-cumulative basis.

25. The total net tax deducted from the payment the return relates to.

26. The value of any amount comprised within the payment made to the employee which falls to be reported under regulation 85 (employees: annual return of other earnings ([^{F15}Form P11D])) and in respect of which tax has been deducted.

F15 Words in Sch. A1 para. 26 substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2015 \(S.I. 2015/1927\)](#), regs. 1(1), **14(b)**

[
F16^{26A.} The value of the amounts referred to in paragraph 26 in the tax year to date.]

F16 Sch. A1 para. 26A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(f)**

27. [^{F17}If the employer is required by regulation 67CA(1)(a) (notifications of relevant payments to and by providers of certain electronic payment methods) to include a reference in the return, the] value of any amount which is not subject to tax or national insurance paid to the employee at the same time as the payment.

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F17 Words in Sch. A1 para. 27 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(g)**

28. [^{F18}If the employer is required by regulation 67CA(1)(a) to include a reference in the return, the] value of any deductions made from the payment which do not otherwise fall to be reported under this Schedule.

F18 Words in Sch. A1 para. 28 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(h)**

29. The value of the payment after allowable pension contributions within the meaning given by regulation 3(2) (net PAYE income) and the deduction of tax, national insurance and deductions due under the Student Loan Regulations.

30. The value, if any, of allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment of PAYE income comprising the payment.

[
^{F19}**30A.** The value of the contributions referred to in paragraph 30 in the tax year to date.]

F19 [Sch. A1 para. 30A](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(i)**

31. The value, if any, of employee pension contributions other than allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment.

[
^{F20}**31A.** The value of the contributions referred to in paragraph 31 in the tax year to date.]

F20 [Sch. A1 para. 31A](#) inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(j)**

32. The value of any earnings for the purposes of the Social Security Contributions and Benefits Act 1992 comprised within the total payment which are included in the gross earnings from the employment for the purpose of calculating liability to Class 1 contributions under that Act but in respect of which tax is not deducted under these Regulations, excluding allowable pension contributions.

33. In paragraphs 15 to 31, “payment” means the relevant payment the information being given in accordance with this Schedule relates to.

34. In paragraph 32, “total payment” means the relevant payment the information being given in accordance with this Schedule relates to plus any other amount paid to the employee at the same time as the relevant payment.

[
^{F21}**34A.** If applicable, an indication that during the period since the employer last made a return under regulation 67B or 67D containing information about the employee—

(a) regulation 64 (trade disputes) has at any time applied in relation to the employee, or

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(b) the employee has been absent from the employment without pay.]

F21 Sch. A1 para. 34A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(k)**

F6 Sch. A1 para. 16A inserted (13.2.2019) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2019 \(S.I. 2019/83\)](#), regs. 1, **4(a)**

F7 Words in Sch. A1 para. 17 substituted (13.2.2019) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2019 \(S.I. 2019/83\)](#), regs. 1, **4(b)**

F8 Sch. A1 para. 21(b)(ba) substituted for Sch. A1 para. 21(b) (6.4.2014) by virtue of [The Income Tax \(Pay As You Earn\) and the Income Tax \(Construction Industry Scheme\) \(Amendment\) Regulations 2014 \(S.I. 2014/472\)](#), regs. 1(2), **20**

F9 Sch. A1 para. 22A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(e)**

F10 Sch. A1 para. 22B substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2017 \(S.I. 2017/1263\)](#), regs. 1, **17**

F11 Word in Sch. A1 para 22B(2) inserted (24.2.2022) by [Finance Act 2022 \(2022 c. 3\)](#), **Sch. 18 para. 7(a)**

F12 Word in Sch. A1 para 22B(2) inserted (24.2.2022) by [Finance Act 2022 \(2022 c. 3\)](#), **Sch. 18 para. 7(b)**

F13 Sch. A1 paras. 22C, 22D inserted (6.4.2016) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2016 \(S.I. 2016/329\)](#), regs. 1, **5**

F14 Sch. A1 para. 22E inserted (11.5.2020) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/373\)](#), regs. 1, **3**

F15 Words in Sch. A1 para. 26 substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2015 \(S.I. 2015/1927\)](#), regs. 1(1), **14(b)**

F16 Sch. A1 para. 26A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(f)**

F17 Words in Sch. A1 para. 27 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(g)**

F18 Words in Sch. A1 para. 28 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(h)**

F19 Sch. A1 para. 30A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(i)**

F20 Sch. A1 para. 31A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(j)**

F21 Sch. A1 para. 34A inserted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(k)**

Information on the commencement of employment

35. If the return is the first return in respect of the employee in this employment the information required by paragraphs 36 to 44.

36. The date on which the employment commenced or will commence.

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- 37. The employee’s address.
- 38. If known, the employee’s passport number.
- 39. An indication of which of the statements in paragraph 41 applies to the employee.
- 40. If the employee is a seconded expatriate, the information required by paragraph 42 and an indication of which of the statements in paragraph 43 applies to the employee.
- 41. The statements in this paragraph are—
 - (a) the employment is the employee’s first employment since the preceding 6th April, and the employee has not since that date received—
 - (i) jobseeker’s allowance [^{F22}, incapacity benefit or employment and support allowance] which is subject to income tax, or
 - (ii) a retirement pension or an occupational pension,
 - (b) the employee is not receiving a retirement pension or an occupational pension and since the preceding 6th April—
 - (i) has had another employment, but is not now in receipt of employment income from it, or
 - (ii) has received jobseeker’s allowance [^{F23}, incapacity benefit or employment and support allowance] which is subject to income tax, but payment of that allowance or benefit has ceased,
 - (c) the employee either has another employment (which is continuing) or is in receipt of a retirement pension or an occupational pension.

F22 Words in Sch. A1 para. 41(a)(i) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**

F23 Words in Sch. A1 para. 41(b)(ii) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**

- 42. An indication of whether the employee is a seconded expatriate who is a national of an EEA state.
- 43. The statements in this paragraph are—
 - (a) the employee intends to live in the United Kingdom for [^{F24}183 days] or more,
 - (b) the employee intends to live in the United Kingdom for less than [^{F25}183 days], or
 - (c) the employee will work both inside and outside the United Kingdom, but will live outside.

F24 Words in Sch. A1 para. 43(a) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**

F25 Words in Sch. A1 para. 43(b) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**

^{F26}44.

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F26 Sch. A1 para. 44 omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(n)**

F22 Words in Sch. A1 para. 41(a)(i) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**

F23 Words in Sch. A1 para. 41(b)(ii) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(l)**

F24 Words in Sch. A1 para. 43(a) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**

F25 Words in Sch. A1 para. 43(b) substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(m)**

F26 Sch. A1 para. 44 omitted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(n)**

Information on the cessation of employment

45. If the employment has ceased, the date of cessation.

46. If applicable, an indication that the payment to which the details under this Schedule relate was made after cessation of the employment.]

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)