
STATUTORY INSTRUMENTS

2009 No. 2029

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2009**

Citation, commencement, transitional and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2009.

(2) These Regulations shall come into force on 13th August 2009.

(3) The amendments made by regulation 4 shall have effect in relation to deferred payment agreements made on or after 13th August 2009.

(4) Subject to paragraphs (5) and (6), the amendments made by regulations 3 and 5 to 15 shall have effect in relation to the tax year 2009-10 and subsequent tax years.

(5) The amendments made by regulations 5 to 15 shall not have effect for the tax year 2009-2010 in relation to an employer in respect of whom all of the sub-paragraphs of paragraph (6) apply.

(6) An employer who —

(a) is not a specified employer,

(b) ceases paying PAYE income during the tax year 2009-10, and

(c) submits the return and accompanying information, required by regulation 73, before 6th April 2010.

(7) In paragraph (6)—

“regulation 73” means regulation 73 of the Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ (annual return of relevant payments liable to deduction of tax (Forms P35 and P14));

“specified employer” shall be construed in accordance with regulation 206 of the Income Tax (Pay As You Earn) Regulations 2003⁽²⁾.

⁽¹⁾ [S.I. 2003/2682](#).

⁽²⁾ The terms “large employer” and “large or medium sized employer” used in regulation 206 are defined in regulation 191 of the Income Tax (Pay As You Earn) Regulations 2003.