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STATUTORY INSTRUMENTS

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**2010 No. 668**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2010**

*Made* - - - - 8th March 2010  
*Laid before the House of*  
*Commons* - - 10th March 2010  
*Coming into force* 6th April 2010

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT) REGULATIONS 2010**

PART 1

Preliminary

1. Citation, commencement and application
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003

PART 2

Failure to account for deductible tax

3. Determinations

PART 3

Communications

CHAPTER 1

Electronic communications: interpretation

4. Revocations

CHAPTER 2

Electronic payment by large employers

5. Definition of large employers

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

6. Large employers required to make specified payments electronically
7. Revocations

### CHAPTER 3

#### Mandatory use of electronic communications

8. Delivery of information
9. Employers
10. Specified information
11. Penalties
12. Other revocations

### CHAPTER 4

#### Methods of providing information, etc

13. How information must or may be delivered by employers
14. How information may be delivered by Her Majesty's Revenue and Customs

### CHAPTER 5

#### Consequential amendments

15. Interpretation
  16. Multiple PAYE schemes
  17. Employment and support allowance
- Signature  
Explanatory Note