
STATUTORY INSTRUMENTS

2012 No. 1895

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2012**

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

2. The Income Tax (Pay As You Earn) Regulations 2003 are amended by the insertion after regulation 67C of the following—

“Notifications of relevant payments to and by providers of certain electronic payment methods

67CA.—(1) A Real Time Information employer who makes a relevant payment using an approved method of electronic communications which falls to be included in a return under regulation 67B must—

- (a) generate a reference under paragraph (3) and include it in that return,
- (b) notify the service provider that the payment is a relevant payment, and
- (c) generate a sub-reference under paragraph (3) in respect of the relevant payment and notify the service provider of that sub-reference.

(2) A service provider who receives a notification under paragraph (1)(b) must notify HMRC of the information it holds that is required for generating a reference under paragraph (3) in relation to the relevant payment.

(3) A reference and sub-reference under this paragraph is to be generated using the method specified by the Commissioners for Her Majesty’s Revenue and Customs in a direction.

(4) In paragraphs (1) and (2), “service provider” means the provider of the approved method of electronic communications using which the payment is made.

(5) For the purposes of paragraphs (1) and (4), an “approved method of electronic communications” is any method of electronic communications which has been approved for the purposes of regulation 199 (large employers required to make specified payments electronically).

(6) A direction under paragraph (3) may also—

- (a) specify circumstances in which paragraphs (1) and (2) are not to apply, and
- (b) specify the form and manner of the notifications required by paragraphs (1)(b) and (c) and (2).”.