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STATUTORY INSTRUMENTS

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**2012 No. 822**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2012**

*Made* - - - - *14th March 2012*  
*Laid before the House of*  
*Commons* - - *15th March 2012*  
*Coming into force* *6th April 2012*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT) REGULATIONS 2012**

PART 1

General

1. Citation, commencement and interpretation
2. Amendment of the 2003 Regulations

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2003 Regulations

3. Interpretation
4. After regulation 2 insert— Real Time Information employers (1) The following are Real Time Information employers—
5. Application of the 2003 Regulations to pension payers and pensioners
6. Cessation of employment: Form P45
7. Death of employee
8. Death of pensioner
9. Employee's duty to provide Form P45
10. Duty of employee to assist with completion of new employee fields
11. Procedure if employer receives Form P45
12. Procedure where information missing and code not known: employers
13. Form P46 where employer does not receive Form P45 and code not known

*Status: This is the original version (as it was originally made).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

14. After regulation 49 insert— Procedure where employee fails to assist...
15. No Form P45: code treated as issued by HMRC
16. In regulation 50— (a) for “The” substitute “Code 0T, the”,...
17. Procedure in cases of retrospective earnings: code treated as issued by HMRC
18. Late presentation of Form P45
19. Late presentation of Form P45: employer’s duties
20. No Form P45: subsequent procedure on issue of employee’s code
21. In regulation 53— (a) in paragraph (1), for “49 (procedure...
22. Application of Chapter 3 of Part 3 of the 2003 Regulations to Real Time Information pension payers
23. Procedure in regulation 54A cases: code treated as issued by HMRC
24. In regulation 54B(2), omit “Form P46(Pen)) procedure,”.
25. Procedure if no Form P45 and code not known: UK pensioners
26. UK resident pensioner’s code treated as issued by HMRC
27. Real time returns, payments and associated matters
28. For the heading to regulation 68 (periodic payments to and...
29. In regulation 68(1), for “an employer” in the first place...
30. Due date and receipts for payment of tax
31. Quarterly tax periods
32. Modification of regulations 67G and 68 in case of trade dispute
33. In regulation 71— (a) in paragraph (1), for “regulation 68”...
34. Annual returns
35. Failure to account for deductible tax
36. In the heading to regulation 77 (return and certificate if...
37. In the heading to regulation 78 (notice and certificate if...
38. Determination of unpaid tax and appeal against determination
39. Interest on tax overdue
40. Recovery of tax and interest
41. Retention by employer of PAYE records
42. Relevant debts of managed service companies
43. Time limits for issue of transfer notices: managed service companies
44. Succession to a business: trade disputes
45. Effect of PAYE settlement agreement
46. Electronic payment by large employers: meaning of “large employer”
47. Large employers required to make specified payments electronically
48. Electronic communications
49. After Chapter 4 of Part 10 insert— CHAPTER 4A Mandatory...
50. Certificate that sum due
51. Payment by cheque
52. New Schedule: information to be included in returns under regulations 67B and 67D

## CHAPTER 2

### Transitional provisions

53. Information about employees
54. Information about payments to employees
55. Provision of information under regulations 53 and 54
56. Postponement of first return under regulation 67B or 67D of the 2003 Regulations
57. Regulations 53 to 56: interpretation

### PART 3

#### Security for payment of PAYE

- 58. New Part 4A
- 59. How information may be delivered to HMRC

### PART 4

#### Other amendments

- 60. Interpretation and related matters
- 61. Omit regulation 46(1C) (Form P46 where employer does not receive...
- 62. In regulations 47 and 48 (procedure in Form P46 cases),...
- 63. In regulation 70(3) (quarterly tax periods), in the definition of...
- 64. Simplified deduction scheme for personal employees
- 65. PAYE income paid after employment ceased
- 66. Commonwealth citizens
- 67. In regulation 47(1) omit the words “or being a Commonwealth...
- 68. How information must or may be delivered by employers  
Signature

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SCHEDULE —

Explanatory Note