
STATUTORY INSTRUMENTS

2012 No. 822

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

PART 2

Real Time Information

CHAPTER 2

Transitional provisions

Information about employees

53. Subject to regulation 55, on becoming a Real Time Information employer, an employer must provide to HMRC the following information—

- (a) the information specified in paragraphs 2 to 4 of Schedule A1 to the 2003 Regulations, as inserted by these Regulations,
- (b) the income tax year in which the employer became a Real Time Information employer,
- (c) the following information about each of the employer's employees during the tax year in which the employer became a Real Time Information employer—
 - (i) the employee's name,
 - (ii) the employee's date of birth,
 - (iii) the employee's current gender,
 - (iv) if known, the employee's national insurance number,
 - (v) the employee's address,
 - (vi) the number used by the employer to identify the employee, if any,
 - (vii) the date on which the employee's employment commenced, if that date is in the tax year in which the employer became a Real Time Information employer,
 - (viii) if applicable, the date on which the employee's employment ceased,
 - (ix) if applicable, an indication that an occupational pension is being paid to the employee and that the employer is the pension payer,
 - (x) if applicable, an indication that the employee is a seconded expatriate,
 - (xi) if applicable, an indication that relevant payments are made in respect of the employee to a person other than the employee,
 - (xii) if applicable, an indication that relevant payments are made to the employee on an irregular basis,
 - (xiii) the tax code operated on relevant payments made to the employee, and
 - (xiv) if applicable, an indication that the tax code operated on relevant payments made to the employee is operated on the non-cumulative basis.

Information about payments to employees

54.—(1) Within one month of making the first return under regulation 67B or 67D of the 2003 Regulations, as inserted by these Regulations, a Real Time Information employer must provide to HMRC the information specified in paragraph (2) in respect of—

- (a) each employee who has been employed in the tax year the return was made in but whose employment had ceased before the date on which the return was made, and
- (b) each employee to whom relevant payments are made on an irregular basis and—
 - (i) in respect of whom information was not included on that return, and
 - (ii) to whom the employer does not expect to make a relevant payment within one month of making the return.

(2) The information specified in this paragraph is the information specified in paragraphs 2 to 4, 8 to 13, 15 to 17 and 45 of Schedule A1 to the 2003 Regulations, as inserted by these Regulations.

Provision of information under regulations 53 and 54

55.—(1) If an employer is one to whom paragraph (3) applies, the information required by regulation 53 must be provided before the employer makes any returns under regulation 67B or 67D of the 2003 Regulations, as inserted by these Regulations.

(2) Any other employer may provide the information required by regulation 53 as part of the first return the employer makes under regulation 67B or 67D of the 2003 Regulations, as inserted by these Regulations.

(3) This paragraph applies to an employer who, on the day the employer becomes a Real Time Information employer, employs 250 or more employees.

(4) The information required by regulations 53 and 54 must be provided using an approved method of electronic communications unless the employer is one to whom regulation 67D of the 2003 Regulations, as inserted by these Regulations, applies in which case the information must be provided in the form specified by HMRC.

Postponement of first return under regulation 67B or 67D of the 2003 Regulations

56.—(1) This regulation applies if a return due under regulation 67B or 67D of the 2003 Regulations, as inserted by these Regulations, is the first return made under either of those provisions by an employer.

(2) HMRC may notify the employer that the return must not be sent until such a date as HMRC notifies.

(3) If a second or subsequent return falls to be made by the employer under either of those provisions before the date notified by HMRC, it is also to be made on that date.

Regulations 53 to 56: interpretation

57. Terms used in regulations 53 to 56 have the same meaning as they have in the 2003 Regulations, as amended by these Regulations.