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STATUTORY INSTRUMENTS

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**2012 No. 822**

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

**PART 4**

Other amendments

**Interpretation and related matters**

**60.** In regulation 2(1) (interpretation)—

(a) insert in the appropriate places—

““lower earnings limit” means the lower earnings limit for Class 1 contributions for the purposes of section 5(1) of the Social Security Contributions and Benefits Act 1992(1);”;

““seconded expatriate” means an employee meeting one of the following descriptions—

(a) an employee in section 689 of ITEPA (employee of non-UK employer); or

(b) an employee in a branch of an employer where—

(i) these Regulations would not apply to that employer but for that branch,

(ii) the employer seconded the employee to that branch, and

(iii) the employee was not employed in the United Kingdom immediately before the secondment;”, and

(b) for the definition of “Student Loan Regulations” substitute—

““Student Loan Regulations” means the Education (Student Loans) (Repayment) Regulations 2009(2) or, in Northern Ireland, the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009(3);”.

**61.** Omit regulation 46(1C) (Form P46 where employer does not receive Form P45 and code not known).

**62.** In regulations 47 and 48 (procedure in Form P46 cases), omit paragraph (4).

**63.** In regulation 70(3) (quarterly tax periods), in the definition of “L”—

(a) for “39(1)” substitute “54(1) or, in Northern Ireland, 49(1)”, and

(b) in sub-paragraph (a), for “that regulation” substitute “those regulations”.

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(1) 1992 c.4. Section 5 was substituted by paragraph 1 of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c.30) and subsection (1) was amended by section 1(1)(a) of the National Insurance Contributions Act 2008 (c.16).  
(2) S.I. 2009/470, to which there are amendments not relevant to these Regulations.  
(3) S.R. (NI) 2009 No. 128, to which there are amendments not relevant to these Regulations.

### **Simplified deduction scheme for personal employees**

- 64.** In regulation 34 (simplified deduction scheme for personal employees)—
- (a) in paragraph (1) after “may” insert “, subject to paragraph (1A),” and
  - (b) after paragraph (1) insert—
    - “(1A) But authorisation under paragraph (1) must not be given on or after 6th April 2012.”.

### **PAYE income paid after employment ceased**

- 65.** In regulation 37 (PAYE income paid after employment ceased)—
- (a) in paragraph (2) for “Subject to paragraph (2A), the” substitute “The”,
  - (b) omit paragraph (2A), and
  - (c) omit paragraph (2B).

### **Commonwealth citizens**

- 66.** In regulation 46(1B) omit the words “, or is a Commonwealth citizen (see section 278(2)(a) of ICTA),”.
- 67.** In regulation 47(1) omit the words “or being a Commonwealth citizen”.

### **How information must or may be delivered by employers**

- 68.** In Table 10 in regulation 211 (how information must or may be delivered by employers)—
- (a) in the entries relating to regulations 67(1), 132(1), 157(2)(b) and 184I(2)(b), in column 5 for “yes” substitute “not applicable”, and
  - (b) in the entry referring to regulation 184(G)(1) in column 1, for “184(G)(1)” substitute “184G(1)”.