
STATUTORY INSTRUMENTS

2013 No. 521

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2013**

PART 5

Real Time Information

Exceptions to regulation 67B

21. In regulation 67D (exceptions to regulation 67B)(1)—

- (a) in paragraph (1)—
 - (i) omit the “and” after sub-paragraph (c), and
 - (ii) after paragraph (d) insert—
 - “, and
 - (e) an employer to whom a direction has been given under paragraph (11)”,
- (b) after paragraph (2) insert—
 - “(2A) Before 6th April 2014, a Real Time Information employer to whom this regulation applies may proceed as if the employer were a non-Real Time Information employer and the provisions of these Regulations apply accordingly to such an employer.”,
- (c) in paragraph (3), for “A” at the beginning substitute “On and after 6th April 2014, a”,
- (d) omit paragraphs (7) and (8), and
- (e) after paragraph (10) insert—
 - “(11) Where the Commissioners for Her Majesty’s Revenue and Customs are satisfied that—
 - (a) it is not reasonably practicable for an employer to make a return using an approved method of electronic communication, and
 - (b) it is the employer who delivers the return (and not some other person on the employer’s behalf)

they may make a direction specifying that the employer is not required to make a return using an approved method of electronic communication.”.