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STATUTORY INSTRUMENTS

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**2020 No. 373**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment No. 2) Regulations 2020**

<i>Made</i>	- - - -	<i>27th March 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th March 2020</i>
<i>Coming into force</i>	- -	<i>11th May 2020</i>

The Commissioners for Her Majesty’s Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003(1).

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2020 and come into force on 11th May 2020.

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

2. The Income Tax (Pay As You Earn) Regulations 2003(2) are amended as follows.

3. In Schedule A1(3) (real time returns), after paragraph 22D(4) insert—

“22E. If applicable, an indication that the payment to which the return relates is a payment in respect of an engagement to which Chapter 10, Part 2 of ITEPA applies by virtue of section 61M(1) of that Act(5).”.

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(1) 2003 c. 1. Section 684 was amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) with the effect that the Commissioners for Her Majesty’s Revenue and Customs have the power to make the Regulations. Further relevant amendments were also made by section 145(1) and (2) of the Finance Act 2003 (c. 14), paragraph 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), paragraphs 2, 3(1), 3(2) and 7 of Schedule 58 to the Finance Act 2009 (c. 10) and section 225(1) and (2) of the Finance Act 2012 (c. 14).

(2) S.I. 2003/2682, relevant amending instruments are S.I. 2012/822, 2016/329.

(3) Schedule A1 was inserted by S.I. 2012/822.

(4) Paragraph 22D was inserted by S.I. 2016/329.

(5) Section 61M was inserted by paragraph 9 of Schedule 1 to the Finance Act 2017 (c.10).

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**Status:** This is the original version (as it was originally made).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

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27th March 2020

*Ruth Stanier*  
*Angela MacDonald*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Regulations which come into force on 11th May 2020 amend the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) (“PAYE Regulations”).

Regulations 2 and 3 insert paragraph 22E into Schedule A1 to the PAYE Regulations which deals with information to be included in real time information returns. Paragraph 22E provides that employers must identify any payments which relate to an engagement to which Chapter 10, Part 2 of the Income Tax (Earnings and Pensions) Act 2003 applies, when making real time information returns.

A Tax Information and Impact Note covering this instrument was published on 11th July 2019 alongside draft legislation on the off-payroll working rules originally due to take effect from April 2020 and is available on the website at: <https://www.gov.uk/government/publications/rules-for-off-payroll-working-from-april-2020>. It remains an accurate summary of the impacts that apply to this instrument.