
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 1

ELECTRONIC COMMUNICATIONS: INTERPRETATION

Large and medium sized employers

191.—(1) “Large employer” means an employer treated as paying PAYE income to 250 or more employees at the specified date.

(2) “Large or medium sized employer” means an employer treated as paying PAYE income to 50 or more employees at the specified date.

(3) An employer is treated as paying PAYE income to an employee at the specified date if the employer—

- (a) is required at that date by these Regulations, or by regulation 6(6) of the Working Tax Credit (Payment by Employers) Regulations 2002(1), to prepare or maintain a deductions working sheet in respect of the employee, and
- (b) has not sent to the Inland Revenue Part 1 of Form P45 in respect of that employee.