
STATUTORY INSTRUMENTS

2007 No. 1077

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2007**

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

11. After regulation 67 insert—

“Revised information to employees about payments and tax deducted (Form P 60)

67A.—(1) This regulation applies where—

- (a) an enactment containing a retrospective tax provision applicable to a closed tax year is passed; and
- (b) in consequence of the passing of that enactment an employee’s employment income in that closed tax year is increased.

(2) Before 1st January next following the passing of the enactment—

- (a) if the employer has previously given the employee a certificate (Form P60), the employer must give the employee a revised certificate (Form P60); and
- (b) if the employer has not previously given the employee such a certificate, the employer must give the employee a copy of the revised form P14 completed in accordance with regulation 73A (amended return of relevant payments (Forms P14 and P35(RL)) .

(3) Paragraphs (2) and (3) of regulation 67 apply, in a case falling within paragraph (2) (a), for the purposes of this regulation as they apply for the purposes of that regulation, save that—

- (a) sub-paragraph (f) of paragraph (2) shall have effect as if for “the total amount” there were substituted “the revised total amount”; and
- (b) sub-paragraph (g) of that paragraph shall have effect as if for “total net tax” there were substituted “the revised total amount of net tax”;

with references to revised amounts being construed as references to the amounts of relevant payments and net tax deducted computed after the application of the retrospective tax provision.

(4) Where a revised certificate is given under this regulation—

- (a) the employer must endorse it to show that it supersedes an earlier certificate; and
- (b) the employee must not use the certificate which it supersedes.”.