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STATUTORY INSTRUMENTS

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**2012 No. 822**

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

**PART 2**

**Real Time Information**

**CHAPTER 1**

**Amendments to the 2003 Regulations**

**Interpretation**

**4.** After regulation 2 insert—

**“Real Time Information employers**

**2A.—**(1) The following are Real Time Information employers—

- (a) an employer who has entered into an agreement with HMRC to comply with the provisions of these Regulations which are expressed as relating to Real Time Information employers,
- (b) an employer within paragraph (2),
- (c) on and after 6th April 2013, employers to whom regulation 67D (exceptions to regulation 67B) applies, and
- (d) on and after 6th October 2013, all employers.

(2) An employer is within this paragraph if the employer has been given a general or specific direction by the Commissioners for Her Majesty’s Revenue and Customs before 6th October 2013 to deliver to HMRC returns under regulation 67B (real time returns of information about relevant payments).

**Real Time Information pension payers**

**2B.—**(1) The following are Real Time Information pension payers—

- (a) a pension payer who has entered into an agreement with HMRC to comply with the provisions of these Regulations which are expressed as relating to Real Time Information pension payers or Real Time Information employers,
- (b) a pension payer within paragraph (2),
- (c) on and after 6th April 2013, pension payers to whom regulation 67D (exceptions to regulation 67B) applies, and
- (c) on and after 6th October 2013, all pension payers.

(2) A pension payer is within this paragraph if the pension payer has been given a general or specific direction by the Commissioners for Her Majesty’s Revenue and Customs before

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**Status:** This is the original version (as it was originally made).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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6th October 2013 to deliver to HMRC returns under regulation 67B (real time returns of information about relevant payments).”.