
STATUTORY INSTRUMENTS

2012 No. 822

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

PART 3

Security for payment of PAYE

How information may be delivered to HMRC

59. In regulation 213 (how information may be delivered by HMRC)—

- (a) in paragraph (3), beneath the entry relating to regulation 61(2) in Table 11, insert the following—

“97Q(1), 97U(3)	notice of requirement for security	notice requirement	of	yes”
--------------------	---------------------------------------	-----------------------	----	------

- (b) for paragraph (5) substitute—

“(5) References in paragraphs (2) and (4) to—

- (a) an employer include, in relation to regulations 97Q(1) (notice of requirement) and 97U(3) (outcome of application for reduction in the value of security held: further provision), any person to whom a notice under those regulations is given, and
- (b) an employer’s agent are to a person acting on behalf of the employer.”.