

SCHEDULE

Regulation 52

“SCHEDULE A1(1)

Regulations 67B and 67D

Real time returns

1. The information specified in this Schedule is as follows.

Information about the employer

2. The employer’s HMRC office number.
3. The employer’s PAYE reference.
4. The employer’s accounts office reference.
5. If applicable, an indication that this is the final return under regulation 67B (real time returns of information about relevant payments) or 67D (exceptions to regulation 67B) that the employer expects to make because this PAYE scheme has ceased, unless that information will be included in a notification under regulation 67F (additional information about payments).
6. If applicable, an indication that this is the final return under regulation 67B or 67D that the employer expects to make for the tax year, unless that information will be included in a notification under regulation 67F.
7. Unless the information will be included in a notification under regulation 67F, if either paragraph 5 or 6 applies details of the following—
 - (a) whether the employer made any taxable payments to an employee in respect of which the employer has borne the tax liability,
 - (b) whether any person other than the employer paid expenses or provided benefits to any employees during their employment with the employer in the year,
 - (c) whether anyone employed by a non-UK employer has undertaken work for the employer for 30 days or more in a row in the tax year,
 - (d) whether any payments of employment income in respect of an employee have been made directly to a person other than the employee,
 - (e) whether the employer is required to make a return under regulation 85 (employers: annual return of other earnings (Forms P11D and P9D)) for the tax year,
 - (f) whether, the return is being made by an intermediary within Chapter 8 of Part 2 of ITEPA or a managed service company.

Information about the employee

8. The employee’s name.
9. The employee’s date of birth.
10. The employee’s current gender.
11. If known, the employee’s national insurance number.
12. If the employee’s national insurance is not known, the employee’s address.
13. The number used by the employer to identify the employee, if any.

(1) Regulations 67B and 67D are inserted by regulation 27(b) of these Regulations.

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14. If the number used by the employer to identify the employee is different to that shown on the previous return for the employee (if any), an indication of that and the number shown on the previous return.

Information about payments to the employee, etc

15. The tax year to which the return relates.

16. The total payments to date in this employment.

17. The total net tax deducted in relation to those payments.

18. The employee's pay frequency or an indication that payments are made to the employee on an irregular basis.

19. The date of the payment the return relates to.

20. The tax week number or tax month number in which the payment is made.

21. An indication of which of the following bands the number of normal hours worked each week by the employee falls into—

- (a) up to 15.99,
- (b) 16 to 29.99,
- (c) 30 or more,

or an indication that none of the bands is applicable.

22. The value of the payment the return relates to.

23. The tax code operated on the payment the return relates to.

24. If applicable, an indication that the employee's tax code is being operated on a non-cumulative basis.

25. The total net tax deducted from the payment the return relates to.

26. The value of any amount comprised within the payment made to the employee which falls to be reported under regulation 85 (employees: annual return of other earnings (Forms P11D and P9D)) and in respect of which tax has been deducted.

27. The value of any amount which is not subject to tax or national insurance paid to the employee at the same time as the payment.

28. The value of any deductions made from the payment which do not otherwise fall to be reported under this Schedule.

29. The value of the payment after allowable pension contributions within the meaning given by regulation 3(2) (net PAYE income) and the deduction of tax, national insurance and deductions due under the Student Loan Regulations(2).

30. The value, if any, of allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment of PAYE income comprising the payment.

31. The value, if any, of employee pension contributions other than allowable pension contributions within the meaning given by regulation 3(2) deducted from the payment.

32. The value of any earnings for the purposes of the Social Security Contributions and Benefits Act 1992 comprised within the total payment which are included in the gross earnings from the

(2) Regulation 2(1) of the Income Tax (Pay As You Earn) Regulations 2003, as amended by regulation 60(b) of these Regulations, defines "Student Loan Regulations".

employment for the purpose of calculating liability to Class 1 contributions under that Act but in respect of which tax is not deducted under these Regulations, excluding allowable pension contributions.

33. In paragraphs 15 to 31, “payment” means the relevant payment the information being given in accordance with this Schedule relates to.

34. In paragraph 32, “total payment” means the relevant payment the information being given in accordance with this Schedule relates to plus any other amount paid to the employee at the same time as the relevant payment.

Information on the commencement of employment

35. If the return is the first return in respect of the employee in this employment the information required by paragraphs 36 to 44.

36. The date on which the employment commenced or will commence.

37. The employee’s address.

38. If known, the employee’s passport number.

39. An indication of which of the statements in paragraph 41 applies to the employee.

40. If the employee is a seconded expatriate, the information required by paragraph 42 and an indication of which of the statements in paragraph 43 applies to the employee.

41. The statements in this paragraph are—

(a) the employment is the employee’s first employment since the preceding 6th April, and the employee has not since that date received—

(i) jobseeker’s allowance or incapacity benefit which is subject to income tax, or

(ii) a retirement pension or an occupational pension,

(b) the employee is not receiving a retirement pension or an occupational pension and since the preceding 6th April—

(i) has had another employment, but is not now in receipt of employment income from it, or

(ii) has received jobseeker’s allowance or incapacity benefit which is subject to income tax, but payment of that allowance or benefit has ceased,

(c) the employee either has another employment (which is continuing) or is in receipt of a retirement pension or an occupational pension.

42. An indication of whether the employee is a seconded expatriate who is a national of an EEA state.

43. The statements in this paragraph are—

(a) the employee intends to live in the United Kingdom for six months or more,

(b) the employee intends to live in the United Kingdom for less than six months, or

(c) the employee will work both inside and outside the United Kingdom, but will live outside.

44. An indication of whether a pension is being paid and, if so—

(a) the amount of the pension, and

(b) an indication of whether the pension is being paid because the pensioner is a bereaved spouse or civil partner.

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Information on the cessation of employment

- 45. If the employment has ceased, the date of cessation.
- 46. If applicable, an indication that the payment to which the details under this Schedule relate was made after cessation of the employment.”