
STATUTORY INSTRUMENTS

2013 No. 521

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2013**

Made - - - - 12.05 p.m. on 14th
March 2013
Laid before the House of
Commons - - 14th March 2013
Coming into force in accordance with
regulation 1(2) to (4)

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT) REGULATIONS 2013**

PART 1

General

1. Citation commencement and effect
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003

PART 2

High Income Child Benefit Charge

3. After regulation 14A (determination of code in respect of recovery...

PART 3

Closure of the Simplified Deduction Scheme

4. Simplified deduction scheme: tax year 2013-14
5. Simplified deduction scheme: tax year 2014-15 and subsequent tax years
6. Consequential amendments
7. In the lists in regulations 10(4) (application to agencies and...
8. In the list in regulation 62(3) (deductions in respect of...
9. Omit regulation 97O(1)(c) (employers).
10. Omit regulation 206(2)(d) (employers).
11. In Table 10 in regulation 211(4) (how information must or...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

Relevant lump sum payments

12. Relevant lump sum payments
13. After regulation 58 (procedure if no Form P45 and code...

PART 5

Real Time Information

14. Real Time Information employers
15. Real Time Information pension payers
16. Cessation of employment: Form P45
17. Form P46 where employer does not receive Form P45 and code not known
18. Real time returns of information about relevant payments
19. Modifications of the requirements of regulation 67B
20. Modification of the requirements of regulation 67B: notional payments
21. Exceptions to regulation 67B
22. Returns under regulations 67B and 67D: amendments
23. After regulation 67E insert— Failure to make a return under...
24. Additional information about payments
25. Payments to and recovers from HMRC for each tax period by Real Time Information employers
26. Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under regulation 67E(6)
27. Due date and receipts for payment of tax
28. Quarterly tax periods
29. Modification of regulations 67G and 68 in case of trade disputes
30. Power of HMRC to issue a notice and certificate in cases where regulation 67B or 67D returns are not made
31. Certificates under regulation 75A: excess payments
32. Determination of unpaid tax and appeal against determination
33. Interest on tax overdue
34. Requirement for security
35. Succession to a business: trade disputes
36. Large employers required to make specified payments electronically
37. Real time returns

PART 6

Real Time Information: Consequential Amendments

38. Amendment of the Income Tax (Pay As You Earn) (Amendment) Regulations 2012
39. In regulation 53(c) (transitional provisions: information about employees) after sub-paragraph...
40. In regulation 54 (information about payments to employers)—
Signature
Explanatory Note