STATUTORY INSTRUMENTS

2013 No. 521

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

PART 5

Real Time Information

Additional information about payments

24. In regulation 67F(2) (additional information about payments)(1), after sub-paragraph (b) insert—

"(c) if the notification is under paragraph (1)(b)(i), include the date on which the PAYE scheme ceased".