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STATUTORY INSTRUMENTS

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**2013 No. 521**

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

**PART 5**

**Real Time Information**

**Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under regulation 67E(6)**

**26.** In regulation 67H (payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under regulation 67E(6))(1)—

(a) for paragraph (2) substitute—

“(2) If the return shows an adjustment under regulation 67E(7)(a)(iii) and the value of the adjustment is a positive amount, that amount is an amount due to be paid to HMRC for the final tax period of the tax year the return relates to.”, and

(b) in paragraph (3), for “if the value of the adjustment required by paragraph (2) is a negative amount” substitute “if the return shows such an adjustment and the value of the adjustment is a negative amount, that amount is an amount due to be repaid to the employer for the final tax period of the tax year the return relates to and”.