
STATUTORY INSTRUMENTS

2014 No. 472

The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014

PART 1

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

5. In regulation 67D (exceptions to regulation 67B)(1)—
- (a) in paragraph (1)(e) after “paragraph (11)” insert—
“
but this is subject to paragraph (2B).”;
 - (b) after paragraph (2A) insert—
“(2B) This regulation does not apply if a Real Time Information employer within paragraph (1) makes a return using an approved method of electronic communications.”,
and
 - (c) in paragraphs (3), (5) and (6) for “month”, wherever it occurs, substitute “quarter”.