
STATUTORY INSTRUMENTS

2015 No. 2

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2015**

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

2.—(1) The Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)⁽²⁾, in the definition of “notice”, for sub-paragraph (b) substitute—

“(b) for the purposes of regulation 17 (notice to employee of code) and regulation 19 (amendment of code) notice—

- (i) by an approved method of electronic communications⁽³⁾;
- (ii) in writing (other than a notice falling within sub-paragraph (i)); or
- (iii) by telephone;”.

(3) In regulation 17(2) (notice to employee of code)—

- (a) omit the “or” after sub-paragraph (a); and
- (b) for sub-paragraph (b) substitute—
 - “(b) the change in the code is solely because of an alteration or proposed alteration—
 - (i) in the rates of any of the personal reliefs allowable under Chapters 2 (personal allowance etc.) and 3 (tax reductions etc.) of Part 3 of the Income Tax Act 2007⁽⁴⁾; or
 - (ii) in the tax tables;
 - (c) the employee’s PAYE income⁽⁵⁾ is not chargeable to tax; or
 - (d) the employee does not have a liability to tax in respect of any PAYE income.”

(4) In regulation 19 (amendment of code)⁽⁶⁾ for paragraph (4) substitute—

- “(4) But notice need not be given—
- (a) if the change in the code is because of an alteration or a proposed alteration—
 - (i) in the rates of any of the personal reliefs allowable under Chapters 2 (personal allowance etc.) and 3 (tax reductions etc.) of Part 3 of the Income Tax Act 2007; or
 - (ii) in the tax tables; or
 - (b) if as a consequence of any change to the code—

(1) [S.I. 2003/2682](#) (“the principal Regulations”); relevant amending instruments are [S.I. 2009/56](#), [2011/729](#), [2012/822](#) and [2013/521](#).

(2) The definition of “notice” was substituted by regulation 2 of [S.I. 2011/729](#).

(3) The definition of “approved method of electronic communications” is given in regulation 189 of the principal Regulations.

(4) [2007 c. 3](#). Chapters 2 and 3 of Part 3 have been amended but the amendments are not relevant to these Regulations.

(5) The definition of “PAYE income” is given in regulation 2(1) of the principal Regulations.

(6) Regulation 19 has been amended by paragraphs 92 and 95 of Schedule 2 to [S.I. 2009/56](#).

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- (i) the employee's PAYE income is not chargeable to tax; or
 - (ii) the employee does not have a liability to tax in respect of any PAYE income."
- (5) In regulation 67F(2) (additional information about payments)(7), omit sub-paragraph (a).
- (6) In Schedule A1 (real time returns), omit paragraph 7(8).

(7) Regulation 67F was inserted by regulation 27 of [S.I. 2012/822](#) and has been amended by regulation 24 of [S.I. 2013/521](#).

(8) Schedule A1 was inserted by regulation 52 of [S.I. 2012/822](#). Paragraph 7 has been amended by regulation 37(b) of [S.I. 2013/521](#).