
STATUTORY INSTRUMENTS

2022 No. 1243

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2022**

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

3. In regulation 65A (relief from income tax on PAYE income: information about deductible expenses)⁽¹⁾—

- (a) in paragraph (1)(a) after “Chapter 2” insert “or Chapter 4”;
- (b) for paragraph (4) substitute—

“(4) For the purposes of this regulation, the specified information means—

- (a) the tax year⁽²⁾ in relation to which the employee⁽³⁾ is entitled to relief from income tax as described in paragraph (1)(a) in respect of the deductible expenses notified;
- (b) in relation to that employee—
 - (i) the employee’s full name,
 - (ii) the employee’s date of birth,
 - (iii) the employee’s address (including postcode), and
 - (iv) the employee’s national insurance number (if any);
- (c) in relation to each of the deductible expenses notified—
 - (i) the amount of the deductible expense,
 - (ii) a description of the deductible expense,
 - (iii) the employer’s PAYE reference⁽⁴⁾ of the relevant employer, and
 - (iv) in the case of a deductible expense allowed under Chapter 4 of Part 5 of ITEPA⁽⁵⁾, a description of the industry or business sector of the relevant employer.

(4A) The relevant employer in relation to a deductible expense is the person to whom paragraph (4B) applies.

(4B) This paragraph applies to a person if—

- (a) the person is the employee’s employer⁽⁶⁾ in relation to an employment⁽⁷⁾, and

(1) Regulation 65A was inserted by [S.I. 2022/227](#).

(2) Regulation 2 of the PAYE Regulations defines “tax year” as a year for which any Act provides for income tax to be charged.

(3) Regulation 2 of the PAYE Regulations provides that, subject to regulations 10 to 12, “employee” has the meaning given in sections 4 and 5 of ITEPA and that “employee” has a corresponding meaning.

(4) Regulation 2 of the PAYE Regulations defines “employer’s PAYE reference” as the combination of the employer’s employer reference (defined in regulation 2 as the combination of letters, numbers or both use by the Inland Revenue to identify an employer for the purposes of the PAYE Regulations) and the Inland Revenue office number.

(5) Regulation 2 of the PAYE Regulations defines “ITEPA” as the Income Tax (Earnings and Pensions) Act 2003.

(6) Regulation 2 of the PAYE Regulations provides that, subject to regulations 10 to 12, “employer” has the meaning given in section 4 and 5 of ITEPA and that “employer” has a corresponding meaning.

(7) Regulation 2 of the PAYE Regulations provides that, subject to regulations 10 to 12, “employment” has the meaning given in sections 4 and 5 of ITEPA.

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- (b) the deductible expense in question is allowed from the employee's taxable earnings⁽⁸⁾ from that employment.”.

⁽⁸⁾ Section 10(2) of ITEPA states that “taxable earnings” from an employment in a tax year are to be determined in accordance with Chapters 4 and 5 of Part 2 of ITEPA.