
STATUTORY INSTRUMENTS

2022 No. 227

The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2022

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

4. In regulation 98 (multiple PAYE schemes)—
- (a) at the end of paragraph (2)(c) omit “and”;
 - (b) at the end of paragraph (2)(d) insert—
 - “,
 - (e) an employee who is allocated to more than one group has more than one employment; and
 - (f) an employee who is deallocated from one group has left an employment”;
 - (c) in paragraphs (3) and (4)(b), before “one of the groups” insert “at least”;
 - (d) in paragraph (4), before sub-paragraph (a) insert—
 - “(za) the tax month⁽¹⁾ from which the election is to have effect.”;
 - (e) in paragraph (5)—
 - (i) omit “, subject to paragraph (6).”;
 - (ii) for “tax year for which it” substitute “tax month immediately preceding the tax month from which the election”;
 - (f) after paragraph (5) insert—
 - “(5A) A late election will be treated as if it had been made in relation to the tax month immediately following the tax month from which the election was stated to have had effect.”;
 - (g) omit paragraphs (6) and (7);
 - (h) in paragraph (9), for “tax year”, in each place where it occurs substitute “tax month”;
 - (i) in paragraph (10), for “tax year” substitute “tax month”.

(1) Regulation 2 of the PAYE Regulations provides that “tax month” means the period beginning on the 6th day of a calendar month and ending on the 5th day of the following calendar month.