

Direction under regulation 2A(1)(b) and (2) of the Income Tax (Pay As You Earn) Regulations 2003 and paragraph 1(4) and (5) of Schedule 4 to the Social Security (Contributions) Regulations 2001

Real Time Information employers: migration during tax year 2012-13

The Commissioners for Her Majesty's Revenue and Customs give the following direction under regulation 2A(1)(b) and (2) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) and paragraph 1(4) and (5) of Schedule 4 to the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004):

Real Time Information employers

1. An employer within paragraph 2 is required to deliver to HMRC returns under regulation 67B of the PAYE Regulations and paragraph 21A of Schedule 4 to the Contributions Regulations.
2. An employer is within this paragraph if:
 - a. apart from this direction, the employer is not a Real Time Information employer for the purposes of the PAYE Regulations and the Contributions Regulations,
 - b. the employer receives a notification, howsoever expressed, from HMRC requiring compliance with the provisions of the PAYE Regulations and the Contributions Regulations that are expressed as relating to Real Time Information employers,
 - c. within the period specified in the notification, the employer does not object to the notification, and
 - d. subject to sub-paragraph (c), the notification requires compliance with those provisions before the end of tax year 2012-13.
3. The employer is required to deliver to HMRC returns under regulation 67B of the PAYE Regulations and paragraph 21A of Schedule 4 to the Contributions Regulations with effect from the date specified in the notification.

Interpretation

4. In this direction:

“the Contributions Regulations” means the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004);

“the PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682);

“employer”:

(a) so far as this direction relates to the PAYE Regulations, has the meaning given in regulation 2(1) of those Regulations, and

(b) so far as this direction relates to the Contributions Regulations, has the meaning given in paragraph 1(2) of Schedule 4 to those Regulations; and

“HMRC” means Her Majesty’s Revenue and Customs.

11th July 2012

Stephen Banyard

11th July 2012

Dave Hartnett

Two of the Commissioners for Her Majesty’s Revenue and Customs