

Direction under regulation 2B(1)(b) and (2) of the Income Tax (Pay As You Earn) Regulations 2003

Real Time Information pension payers: migration during tax year 2012-13

The Commissioners for Her Majesty's Revenue and Customs give the following direction under regulation 2B(1)(b) and (2) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682):

Real Time Information pension payers

1. A pension payer within paragraph 2 is required to deliver to HMRC returns under regulation 67B of the PAYE Regulations.
2. A pension payer is within this paragraph if:
 - a. apart from this direction, the pension payer is not a Real Time Information pension payer for the purposes of the PAYE Regulations,
 - b. the pension payer receives a notification, howsoever expressed, from HMRC requiring compliance with the provisions of the PAYE Regulations that are expressed as relating to Real Time Information employers or Real Time Information pension payers,
 - c. within the period specified in the notification, the pension payer 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 pension payer is required to deliver to HMRC returns under regulation 67B of the PAYE Regulations with effect from the date specified in the notification.

Interpretation

4. In this direction:

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

“HMRC” means Her Majesty's Revenue and Customs; and

“pension payer” has the meaning given in regulation 2(1) of the PAYE Regulations.

28th August 2012

Mike Eland

28th August 2012

Jim Harra

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