

**Direction under regulations 2A(1)(b) and (2) and 2B(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
and
Real Time Information pension payers:
migration during tax year 2013-14**

The Commissioners for Her Majesty's Revenue and Customs give the following direction under regulation 2A(1)(b) and (2) and regulation 2B(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. Any employer who, apart from this direction, is not a Real Time Information employer for the purposes of the PAYE Regulations and the Contributions Regulations 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 mentioned in paragraph 2.
2. The date is 6th April 2013 unless HMRC specifies a later date.

Real Time Information pension payers

3. Any pension payer who, apart from this direction, is not a Real Time Information pension payer for the purposes of the PAYE Regulations is required to deliver to HMRC returns under regulation 67B of the PAYE Regulations with effect from the date mentioned in paragraph 4.
4. The date is 6th April 2013 unless HMRC specifies a later date.

Interpretation

5. 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;

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

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

24th September 2012

Simon Bowles

24th September 2012

Mike Eland

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