
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 1

INTRODUCTION

Application to payers and payees

Application to agencies and agency workers

10.—(1) For the purposes of these Regulations—

- (a) agencies are treated as employers; and
- (b) agency workers are treated as employees.

(2) For the purposes of the regulations listed in paragraph (3), an agency ceases to employ an agency worker at the earlier of—

- (a) the end of the relationship between the agency and agency worker, or
- (b) the end of a period of 3 months during which the agency makes no relevant payments to the agency worker,

and not each time the agency worker stops providing services to a client of the agency.

(3) The regulations are—

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| regulation 36 | cessation of employment: Form P45 |
| regulation 37 | PAYE income paid after employment ceased |
| regulation 46(6) | employer to ignore code relating to employment which has ceased |
| regulation 51(5) to (7) | effects of employment ceasing on Form P45 procedure |
| regulation 94(3) to (7) | information to former employees of other earnings. |

(4) The following regulations do not apply to agencies or agency workers in their capacity as such—

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| regulation 34 | simplified deduction scheme for personal employees |
| regulation 35 | simplified deduction schemes: records |
| regulation 91 | termination awards: information to be provided |

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| regulation 92 | termination awards: return if award changes |
| regulation 93 | termination awards: return if more than one employer |
| regulation 96 | termination awards: information to employees |
| Part 6 | PAYE settlement agreements |
| regulation 167 | jobseeker's allowance paid by employer |
| regulation 168 | regulation 167 cases: application of other regulations. |
