

**Changes to legislation:** *The Income Tax (Pay As You Earn) Regulations 2003, Paragraph 13 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## [<sup>F1</sup>SCHEDULE A1

### Real time returns

#### Textual Amendments

- F1** Sch. A1 inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), 52, **Sch.** (with reg. 53)

#### Information about the employee

13. The number used by the employer to identify the employee [<sup>F2</sup>in this employment].]

#### Textual Amendments

- F2** Words in Sch. A1 para. 13 substituted (6.4.2013 with application in relation to the tax year 2013-14 and subsequent tax years) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2013 \(S.I. 2013/521\)](#), regs. 1(2), **37(c)**

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)