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STATUTORY INSTRUMENTS

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**2012 No. 847**

**The Data-gathering Powers (Relevant Data) Regulations 2012**

**Salaries, fees, commission etc**

3.—(1) The relevant data for a data-holder of the type described in paragraph 9(1)(a) of Schedule 23 are information relating to all payments made by the employer that relate to the employment (referred to in this regulation as “employment related payments”).

(2) The relevant data for a data-holder of the type described in paragraph 9(1)(b) are information relating to payments by any other person who has made employment related payments to the employer’s employees or to the employees of another person.

(3) Information relating to apportioned expenses incurred partly in respect of employment related payments and partly in, or in connection with, other matters are relevant data for the purposes of paragraph 9(1)(a) and 9(1)(b).

(4) The relevant data for a data-holder of the type described in paragraph 9(1)(c) are information and documents relating to the donations made under Part 12 of the Income Tax (Earnings and Pensions) Act 2003 (payroll giving)(1).

(5) For the purposes of paragraph 9(1)(d) and, where relevant, paragraph 9(4)—

- (a) the relevant data are information relating to relevant payments made in connection with a business, or a part of a business;
- (b) particulars of the following payments are not relevant data—
  - (i) payments from which income tax is deductible; and
  - (ii) payments made to any one person where the total of those payments, particulars of which would otherwise fall to be provided, does not exceed £500.

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(1) 2003 c. 1; Part 12 was amended by paragraphs 103(a) and 118 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11); section 96 of the Finance Act 2009 (c. 10), S.I. 2009/56, S.I. 209/3054 and paragraph 5 of Schedule 3 of the Finance Act 2011.