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STATUTORY INSTRUMENTS

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**2013 No. 521**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2013**

**PART 3**

**Closure of the Simplified Deduction Scheme**

**Simplified deduction scheme: tax year 2013-14**

4. In regulation 34 (simplified deduction scheme for personal employees)(1), before paragraph (1), insert—

“(A1) This regulation only applies to employers who are care and support employers for the purposes of regulation 67D(10) (exceptions to regulation 67B) of these Regulations.”.

**Simplified deduction scheme: tax year 2014-15 and subsequent tax years**

5. Regulations 34 and 35 (simplified deduction scheme: records) are omitted.

**Consequential amendments**

6. In regulation 2(1) (interpretation)(2)—

- (a) in paragraph (b) of the definition of “deductions working sheet”, omit “regulations 34 and 35 (simplified deduction scheme), and”, and
- (b) in paragraph (a) of the definition of “tax period”, omit “regulation 34 (simplified deduction scheme for personal employees) or”.

7. In the lists in regulations 10(4) (application to agencies and agency workers), 11(2) (application to pension payers and pensioners)(3) and 12(2) (application to other payers and payees), omit the references to regulations 34 and 35.

8. In the list in regulation 62(3) (deductions in respect of notional payments)(4), omit the reference to regulation 34.

9. Omit regulation 97O(1)(c) (employers)(5).

10. Omit regulation 206(2)(d) (employers)(6).

11. In Table 10 in regulation 211(4) (how information must or may be delivered by employers)(7), omit the references to regulation 35.

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(1) Regulation 34 has been amended by regulation 64 of [S.I. 2012/822](#).

(2) Regulation 2 has been amended but none are relevant.

(3) Regulation 11 has been amended but none are relevant.

(4) Regulation 62(3) has been amended by regulation 8 of [S.I. 2007/1007](#).

(5) Regulation 97O was inserted by regulation 58 of [S.I. 2012/2822](#).

(6) Regulation 206 has been substituted by regulation 7 of [S.I. 2009/2029](#).

(7) There are amending instruments but non are relevant to the entry in Table 10 relating to regulation 35.

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**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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