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For our opening hours go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)  
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**Date** 2 October 2013  
**Our ref** 961PZ08141478

Dear Sir or Madam

**Formal notice of intention to terminate the current special PAYE  
operating arrangements for Exam schemes**

This notice is to advise you about the payments made to your external examiners under the above PAYE scheme.

HMRC has recently undertaken a review of these arrangements taking into account the views of a number of employers operating these schemes. The review concluded that once reporting PAYE in real time became mandatory, operating standard PAYE would provide a more streamlined administrative process for both employers and HMRC.

The agreements authorising the use of these special arrangements for examiners were arranged under the authority of Regulation 141 of the Income Tax (Pay as You Earn) Regulations 2003 or the earlier PAYE Regulations that also provided for the same arrangements.

Examination Boards or authorised examiner employers making payments under these special arrangements were temporarily exempt from operating PAYE in real time. This is why we wrote to you last October confirming that you would not have to report PAYE in real time until 6 April 2014.

The agreements allowed either party to give written notice to terminate the arrangements and we are now exercising that option. Please accept this notification as notice of our intention to terminate these special arrangements for external examiners from 6 April 2014.

From that date, therefore, you will have to operate PAYE in the normal way on any payments you make to these individuals and report the information to us electronically on or before the time of payment.

Yours faithfully

**Amanda Neil**  
Officer

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