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STATUTORY INSTRUMENTS

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**2004 No. 762**

**The Tax Credits (Miscellaneous Amendments) Regulations 2004**

**Amendment of the Payment by Employers Regulations**

- 17.**—(1) Amend the Payment by Employers Regulations (1) as follows.
- (2) In regulation 2 (interpretation) (2)—
- (a) omit the definition of “the Employments Regulations”; and
  - (b) after “PAYE income” insert—  
    ““the PAYE Regulations” means the Income Tax (Pay as You Earn) Regulations 2003(3);”.
- (3) In regulation 3(2) (exception from the definition of “relevant employer”) for “regulation 20 of the Employments Regulations” substitute “regulation 34 of the PAYE Regulations”.
- (4) In regulation 6 (relevant employer’s obligations to pay working tax credit)—
- (a) in paragraph (6) for “regulation 38 of the Employments Regulations” substitute “regulation 66 of the PAYE Regulations”;
  - (b) in paragraph (7) for “regulation 39 of the Employments Regulations” substitute “regulation 67 of the PAYE Regulations”;
  - (c) in paragraph (8) for “regulation 43 of the Employments Regulations” substitute “regulation 73 of the PAYE Regulations”; and
  - (d) in paragraph (9) for “paragraph (2) of regulation 43 of the Employments Regulations” substitute “paragraph (4) of regulation 73 of the PAYE Regulations”.
- (5) In regulation 8(13) (rate of interest applicable on payments made to an employer by the Board) omit “or, as the case may be, section 826”.

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(1) S.I.2002/2172.

(2) Regulation 2 was amended by regulation 4 of S.I. 2003/725.

(3) S.I. 2003/2682.