
STATUTORY INSTRUMENTS

2007 No. 1077

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2007**

Amendment of the Income Tax (Pay as You Earn) Regulations 2003

- 13.**—(1) Amend regulation 69 (due date and receipts for payment of tax) as follows.
- (2) In paragraph (3) for “the Social Security (Contributions) Regulations 2001” (1) substitute “the SSC Regulations”.
- (3) At the end of the regulation add—
- “(4) In paragraph (1) “the tax period”, in relation to an amount of retrospective employment income, means the tax period immediately following the relevant time.”.