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STATUTORY INSTRUMENTS

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**2009 No. 2029**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment No. 2) Regulations 2009**

*Made* - - - - - *22nd July 2009*  
*Laid before the House of*  
*Commons* - - - *23rd July 2009*  
*Coming into force* *13th August 2009*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT NO. 2) REGULATIONS 2009**

1. Citation, commencement, transitional and interpretation
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 184B (application of other regulations)—
4. In regulation 203(default surcharge), after paragraph (7) insert—
5. For regulation 205 (mandatory use of electronic communications) substitute—  
Mandatory...
6. For the heading to regulation 206 (specified employers) substitute  
“Employers...”
7. In regulation 206— (a) for paragraph (2) substitute—
8. After regulation 206 insert— Relevant annual return (1) In this Chapter  
“relevant annual return” means the return...
9. In regulation 207 (specified information) omit sub-paragraph (e) of  
paragraph...
10. In regulation 208 (e-filing notice and appeals)—
11. For regulation 209 (standards of accuracy and completeness) substitute—  
(1) Any relevant annual return or specified information delivered by...
12. For the heading to regulation 210 (penalty for failing to...
13. In regulation 210— (a) before paragraph (1) insert—
14. For regulation 210A (penalty: regulation 73 return and accompanying  
information...
15. In regulation 210C (appeals and interest)— (a) in paragraph (1)...  
Signature  
Explanatory Note