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STATUTORY INSTRUMENTS

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**2012 No. 822**

The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2012

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2003 Regulations

**Interest on tax overdue**

- 39.** In regulation 82(6) (interest on tax overdue)—
- (a) in sub-paragraph (a), before “68” insert “67G or”, and
  - (b) in sub-paragraph (b), before “68(3)(b)” insert “67G(3)(b) or”.