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STATUTORY INSTRUMENTS

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**2017 No. 414**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2017**

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

**6.** In regulation 185 (adjusting total net tax deducted for the purposes of sections 59A(1) and 59B(1) TMA)(1)—

- (a) in the heading for “59A(1) and 59B(1)” substitute “59A(1), 59B(1) and 59BA(2)”;
- (b) in paragraph (1)(a) omit “and”;
- (c) in paragraph (1)(b) for “at source.” substitute “at source), and”;
- (d) after paragraph (1)(b) insert—
  - “(c) the difference mentioned in section 59BA(2) of TMA (payments of income tax and capital gains tax: difference between tax contained in simple assessment and aggregate of payments on account or deducted at source).”;
- (e) in paragraph (6) in the definition of “relevant tax year” after sub-paragraph (b) insert—
  - “(c) in relation to section 59BA(2) of TMA the tax year for which the simple assessment referred to in that subsection is made.”;
- (f) in paragraph (6) in the definition of “the taxpayer” after “section 59B(1) of TMA” insert—
  - “or the person whose simple assessment is referred to in section 59BA(2) of TMA”.