
STATUTORY INSTRUMENTS

2018 No. 267

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2018**

Made - - - - 28th February 2018
*Laid before the House of
Commons* - - 1st March 2018
Coming into force 6th April 2018

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT) REGULATIONS 2018**

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 2 (interpretation)— (a) in the definition of “additional...
4. In regulation 7 (meaning of “code” etc)—
5. In regulation 15 (flat rate codes)— (a) after paragraph (2)...
6. After regulation 32A (additional rate code: deductions) insert— Scottish upper...
7. In regulation 105 (Inland Revenue and employer may make PSA)—...
8. In regulation 107 (effect of PSA)— (a) in paragraph (1)...
9. In regulation 108 (calculation of tax payable under PSA)—
10. In regulation 109 (payment of tax and recovery proceedings)—
11. In regulation 111 (form of PSA)— (a) in paragraph (1)(b)...
12. In regulation 112 (commencement of PSA) in paragraph (1) after...
13. In regulation 113 (variation of PSA)— (a) in paragraph (1)...
14. In regulation 114 (cancellation of PSA)— (a) for the words...
15. In regulation 116 (interest on overpaid tax)—
16. In regulation 117 (inspection of PSA records)—
17. In regulation 133A(1) (interpretation of chapter 2A) omit the definitions...
18. In regulation 133B(2)(b) (application of other parts) for “the basic...
19. In regulation 133C(1) (determination of rate of deduction)—
20. In regulation 133D (notification by recipient of notice of tax)...
21. In regulation 147B (interpretation of Part 7A) for “are payable”...
22. In regulation 147C(2) (due date for payment of apprenticeship levy)...
23. In regulation 147L(4) (assessment of unpaid apprenticeship levy) for “the...
Signature

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Explanatory Note