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STATUTORY INSTRUMENTS

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**2018 No. 267**

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

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

**11.** In regulation 111 (form of PSA)—

- (a) in paragraph (1)(b) for “the Inland Revenue” substitute “HMRC”, and
- (b) after paragraph (2) insert—

“(3) In paragraph (1) “in writing” includes electronic communications and “signed” includes electronic signatures.”.