
STATUTORY INSTRUMENTS

2018 No. 267

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

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

4. In regulation 7 (meaning of “code” etc)—
- (a) in paragraph (3)—
 - (i) after sub-paragraph (ba) insert—

“(bb) the appropriate Scottish upper rate code, which effects deductions of tax wholly at a Scottish upper rate for a Scottish taxpayer;”, and
 - (ii) for sub-paragraph (ca) substitute—

“(ca) the OT code, which without allowing for personal allowances, effects deductions of tax so that during the tax year the amounts subject to deductions are in accordance with section 10 of ITA (income charged at the basic, higher and additional rates: individuals) or section 11A of ITA (income charged at Scottish rates);”, and
 - (b) in paragraph (4), before “blind person’s allowance” insert—

““appropriate Scottish upper rate code” means a Scottish upper rate code which effects deductions of tax from an employee who is a Scottish taxpayer at a Scottish upper rate which is considered by HMRC to apply where they have reason to believe that the employee will be chargeable at that rate on all or a substantial part of the employee’s relevant payments;”.