
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

5. In regulation 15 (flat rate codes)—

(a) after paragraph (2) insert—

“(2A) HMRC may determine that the code for use by an employer in respect of an employee who is a Scottish taxpayer is an appropriate Scottish upper rate code if they have reason to believe that the employee will be chargeable at a Scottish upper rate on all or a substantial part of the employee’s relevant payments.”, and

(b) after paragraph (4) insert—

“(4A) For the purposes of this regulation an “appropriate Scottish upper rate code” has the meaning given in regulation 7(4).”.