
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

9. In regulation 108 (calculation of tax payable under PSA)(1)—
- (a) for paragraph (1) substitute—
 - “(1) A PSA must provide that the employer is accountable to HMRC for the income tax due.”,
 - (b) after paragraph (1) insert—
 - “(1A) A PSA must provide for the sums due to be—
 - (a) computed annually in accordance with the factors specified in paragraph (2), and
 - (b) comprised of the amounts specified in paragraph (3)”,
 - (c) in paragraph (2)—
 - (i) in sub-paragraph (d)(i), for “PSA” substitute “computation”,
 - (ii) at the end of paragraph (iii) insert “and”, and
 - (iii) after paragraph (iii) insert—
 - “(iv) at any Scottish rate(2) applicable for the tax year to which the computation relates;”, and
 - (d) in paragraph (3), for “paragraph (1)(b)” substitute “paragraph (1A)(b)”.

(1) Regulation 110 was amended by the Income Tax (Pay As You Earn) (Amendment) Regulations 2010, S.I. 2010/668.
(2) “Scottish rate” is defined for the purposes of the Income Tax Acts in section 989 of the Income Tax Act 2007 (c.3).