
STATUTORY INSTRUMENTS

2007 No. 1077

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2007**

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

9.—(1) Amend regulation 66 (deductions working sheets) as follows.

(2) After paragraph (4) insert—

“(4A) For the purposes of paragraphs (4)(a) and (6)(a), (b), (c), and (e)(i), a relevant payment—

(a) which comprises an amount of retrospective employment income, and

(b) which was actually paid during a tax year which is not closed,

shall be treated, for the purpose of computing the amount of tax to be deducted, as paid at the earlier of the relevant time and the end of the last tax period in which the former employee was employed.”.

(3) At the end of the regulation add—

“(9) Nothing in this regulation applies to a closed tax year (see regulation 66A).”.