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STATUTORY INSTRUMENTS

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**2007 No. 2296**

The Income Tax (Pay As You Earn)  
(Amendment No. 3) Regulations 2007

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

**2.** In the Income Tax (Pay As You Earn) Regulations 2003<sup>(1)</sup>, in regulation 97D(8) (time limits for issue of transfer notices), for “12 months” substitute “three months”.

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<sup>(1)</sup> [S.I. 2003/2682](#), amended by [S.I. 2007/2069](#); there are other amending instruments, but none is relevant.