
STATUTORY INSTRUMENTS

2008 No. 782

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2008**

Made - - - - - *20th March 2008*
Laid before the House of
Commons - - - *20th March 2008*
Coming into force *6th April 2008*

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT) REGULATIONS 2008**

1. Citation and commencement
 2. Amendment of Income Tax (Pay As You Earn) Regulations 2003
 3. In regulation 2(1) (interpretation)— (a) insert the following definitions in...
 4. In regulation 7 (meaning of “code” etc)—
 5. In paragraph (4) of regulation 70 (quarterly tax periods), omit...
 6. In paragraph (1) of regulation 72D (appeals: supplementary provisions), for...
 7. Insert after regulation 72D— Conditions where regulation 72F applies (1) Regulation 72F applies where— (a) an employee has received...
 8. (1) Regulation 78 (notice and certificate if tax may be...
 9. In regulation 80 (determination of unpaid tax and appeal against...
 10. In regulation 82 (interest on tax overdue)—
 11. (1) Regulation 84 (recovery of tax and interest) is amended...
 12. In paragraph (2) of regulation 108 (calculation of tax payable...
 13. In paragraph (1) of regulation 133D (social security pension lump...
 14. In the definition of “direction tax” in paragraph (6) of...
 15. In regulation 188 (assessments other than self-assessments)—
 16. (1) Regulation 218 (certificate that sum due) is amended as...
 17. In paragraph 21(3) of Schedule 1 (interest on tax overdue:...
- Signature
Explanatory Note