
STATUTORY INSTRUMENTS

2008 No. 782

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

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

- 8.**—(1) Regulation 78 (notice and certificate if tax may be unpaid) is amended as follows.
- (2) In paragraph (2)(b), for “the Inland Revenue” substitute “HMRC”.
- (3) In paragraph (3)(b), for “the Inland Revenue” substitute “HMRC”.
- (4) In paragraph (4)—
- (a) for “The Inland Revenue” substitute “HMRC”;
 - (b) after the words “on consideration of the employer’s record of past payments” insert “whether of tax or of combined amounts”; and
 - (c) in sub-paragraph (a) after the words “the amount of tax” insert “or a combined amount”.
- (5) In paragraph (6)—
- (a) in sub-paragraph (a)—
 - (i) after the words “the tax period specified in the notice is” insert “or includes”, and
 - (ii) after the words “the full amount” insert “of tax”, and
 - (b) for each iteration of “the Inland Revenue” substitute “HMRC”.
- (6) In paragraph (7), for “the Inland Revenue” substitute “HMRC”.
- (7) In paragraph (8)—
- (a) in the first line omit the words “of tax”;
 - (b) in sub-paragraph (a) after the words “an amount of tax” insert “or as including an amount of tax”; and
 - (c) in sub-paragraph (b)—
 - (i) for “the Inland Revenue” substitute “HMRC”, and
 - (ii) for the word “tax” substitute “amount”.
- (8) In paragraph (9)(b), for “the Inland Revenue” substitute “HMRC”.
- (9) In paragraph (10)—
- (a) after the words “employer pays an amount” insert “of tax, whether separately or as part of a combined amount, which is”; and
 - (b) after the words “certified under this regulation” insert “and”.
- (10) In paragraph (11), after the words “set off the excess” insert “tax”.