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STATUTORY INSTRUMENTS

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**2010 No. 668**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2010**

**PART 1**

**Preliminary**

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 2010.

(2) These Regulations shall come into force on 6th April 2010.

(3) Regulations 3, 6, 7, 12(1)(b), 13 14(a) and 17(b)(iii) shall apply only in relation to the tax year 2010-11 and subsequent tax years.

(4) Regulations 4, 5, 8, 9, 10, 11, 12(1)(a) and (c), (2) and (3), 14(b), 15, 16(c), 17(b)(i), (ii) and (iv), (c) and (e) shall apply only in relation to the tax year 2011-12 and subsequent tax years.

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

2. The Income Tax (Pay As You Earn) Regulations 2003(1) are amended as follows.