Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

### STATUTORY INSTRUMENTS

# 2010 No. 668

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

## PART 2

Failure to account for deductible tax

#### **Determinations**

**3.** In regulation 80(5) (determination of unpaid tax and appeal against determination) and regulation 110(4) (formal determination of tax payable by the employer) after "5" insert ", 5A".