
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”.