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STATUTORY INSTRUMENTS

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**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”.