
STATUTORY INSTRUMENTS

2011 No. 729

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2011**

Made - - - - 11th March 2011
Laid before the House of
Commons - - 11th March 2011
Coming into force 6th April 2011

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT) REGULATIONS 2011**

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 2 (interpretation)— (a) after the definition of “additional...
4. In paragraph (3) of regulation 7 (meaning of “code” etc)—...
5. In regulation 15 (flat rate codes), before paragraph (1) insert—...
6. For the cross heading which appears before regulation 32 substitute...
7. After regulation 32 insert— Additional rate code: deductions If the employee’s code is the additional rate code the...
8. In regulation 37 (PAYE income paid after employment ceased)—
9. In regulation 37A (income paid after cessation of employment subsequently...
10. In paragraph (2C) of regulation 46 (Form P46 where an...
11. In the heading to regulation 49 omit “, or (c)...
12. For regulation 54 substitute— This Chapter applies (instead of Chapter 2) when a pension...
13. After regulation 54 insert— Relevant pension payments and relevant payments...
14. At the end of regulation 108(2)(d)(ii) (calculation of tax payable...
15. For paragraph (3) of regulation 198A (Large employers) substitute—
Signature
Explanatory Note