#### STATUTORY INSTRUMENTS

### 2012 No. 822

# The Income Tax (Pay As You Earn) (Amendment) Regulations 2012

#### PART 2

## Real Time Information CHAPTER 1

Amendments to the 2003 Regulations

#### Recovery of tax and interest

- **40.** In regulation 84 (recovery of tax and interest)—
  - (a) in paragraph (1)(a) before "76(2)" insert "75A(10),", and
  - (b) in Table 4 in paragraph (3), before "77(6)" insert "75A(10),".