
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

Succession to a business: trade disputes

- 44.** In regulation 104 (succession to a business: trade disputes)—
- (a) in paragraph (4), before “68(3)(b)” insert “67G(3)(b) (payments to and recoveries from HMRC for each tax period by Real Time Information employers) or, as the case may be,” and
 - (b) in paragraph (5), before “68” insert “67G or”.