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STATUTORY INSTRUMENTS

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**2013 No. 521**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2013**

**PART 5**

**Real Time Information**

**Returns under regulations 67B and 67D: amendments**

- 22.** In regulation 67E (returns under regulations 67B and 67D: amendments)<sup>(1)</sup>—
- (a) in paragraph (7)(a)(i), for “13 and 15” substitute “13, 15 and 22A”,
  - (b) omit paragraph (7)(a)(ii),
  - (c) for paragraph (7)(a)(iv) substitute—
    - “(iv) the tax code used by the employer in respect of the employee in the tax year in question and,” and
  - (d) in paragraphs (7)(a)(v) and (8)(c), for “44” substitute “43”.

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<sup>(1)</sup> Regulation 67E was inserted by regulation 27 of [S.I. 2012/822](#).