
STATUTORY INSTRUMENTS

2013 No. 521

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

PART 5

Real Time Information

Succession to a business: trade disputes

35. In regulation 104(4) (succession to a business: trade disputes)(1) after “67G(3)(b)” insert “, as adjusted by regulation 67H(2) where appropriate,”.

(1) Regulation 104(4) has been amended by regulation 44 of [S.I. 2012/822](#).