
STATUTORY INSTRUMENTS

2014 No. 2689

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2014**

*Made - - - - 6th October 2014
Laid before the House of
Commons - - 8th October 2014
Coming into force in accordance with regulation 1*

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT NO. 4) REGULATIONS 2014**

1. Citation, commencement and effect
 2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
 3. In regulation 2 (interpretation) for the definition of “overriding limit”...
 4. After regulation 14B (determination of code in respect of high...
 5. In regulations 23(5), 28(5) and 144(4) omit “if the employee’s...
 6. In regulation 66 (deductions working sheets)— (a) for paragraph (6)(e)...
 7. In regulation 161(5) (tax calculation) for the definition of “claimant’s...
- Signature
Explanatory Note