
STATUTORY INSTRUMENTS

2014 No. 472

**The Income Tax (Pay As You Earn) and the Income Tax
(Construction Industry Scheme) (Amendment) Regulations 2014**

PART 1

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

- 8.** In regulation 72E(1) (conditions where regulation 72F applies)⁽¹⁾—
- (a) in sub-paragraph (a), for “an employee has” substitute “one or more employees have”, and
 - (b) for sub-paragraph (b)(i), substitute—
 - “(i) is likely to have been self-assessed by one or more of the employees, or”.

⁽¹⁾ Regulation 72E was inserted by regulation 7 of [S.I. 2008/782](#).