
STATUTORY INSTRUMENTS

2015 No. 1927

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2015**

Made - - - - 23rd November 2015
Laid before the House of
Commons - - 23rd November 2015
Coming into force 14th December 2015

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT NO. 4) REGULATIONS 2015**

1. Citation, commencement and effect
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 2 (interpretation) omit the definition of “Scottish rate”....
4. In regulation 4 (relevant payments)— (a) omit sub-paragraph (1)(d);
5. Omit regulation 5 (excluded business expenses).
6. In Part 3 (deduction and repayment of tax) after Chapter...
7. In regulation 85 (employers: annual return of other earnings (forms...
8. In regulation 87 (information employer must also provide for benefits...
9. In regulation 90 (Quarterly return if a car becomes available...
10. In the heading to regulation 94 (employers: information to employees...
11. In paragraph (3)(b) of regulation 97 (retention by employer of...
12. In paragraph (7)(b) of regulation 107 (effect of PSA), for...
13. In table 10 in regulation 211 (how information must or...
14. In Schedule A1 (real time returns)— (a) after paragraph 22A...
Signature
Explanatory Note