
STATUTORY INSTRUMENTS

2015 No. 1927

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

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

4. In regulation 4 (relevant payments)—
 - (a) omit sub-paragraph (1)(d);
 - (b) in paragraph (2) omit the definition of “excluded business expenses”.