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STATUTORY INSTRUMENTS

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**2016 No. 1137**

The Income Tax (Pay As You Earn)  
(Amendment No. 3) Regulations 2016

**Amendment of regulation 61B**

4. In regulation 61B (PAYE: benefits in kind)—
  - (a) in paragraph (2)(b), for “61K and 61L” substitute “61K, 61L and 61LA”, and
  - (b) in paragraph (3), for “61K or 61L” substitute or “61K, 61L or 61LA”.