
STATUTORY INSTRUMENTS

2016 No. 329

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2016**

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

4. In Table 10 (regulations which require approved document or format and which permit electronic delivery) in regulation 211 (how information must or may be delivered by employers)(1)—

- (a) in the entry relating to “regulation 36(1) and 36(2)(b)” in column 5 for “no” substitute “not applicable”, and
- (b) after the entry relating to “regulation 90(2)”, insert a new entry—

“98(4)	multiple PAYE Form P350 schemes	yes	yes”
--------	---------------------------------	-----	------

(1) Table 10 in regulation 211 has been amended but none of the amendments are relevant to this instrument.