
STATUTORY INSTRUMENTS

2017 No. 1263

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2017**

Made - - - - 13th December 2017
Laid before the House of
Commons - - 18th December 2017
Coming into force 6th April 2018

**THE INCOME TAX (PAY AS YOU EARN)
(AMENDMENT NO. 2) REGULATIONS 2017**

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 61A (interpretation)— (a) before the definition of “authorised...
4. In regulation 61D (deduction and repayments of tax: general rule)...
5. In regulation 61E (method of calculating the cash equivalent of...
6. In regulation 61F (method of calculating the cash equivalent of...
7. In regulation 61G (method of calculating the cash equivalent of...
8. In paragraph (2) of regulation 61H (modification of the general...
9. In regulation 61I (modification of the general rule: in-year adjustments:...
10. In regulation 61J (modification of the general rule: in-year adjustments:...
11. In regulation 61K (modification of the general rule: making good)—...
12. In regulation 61LA (modification of the general rule: failure to...
13. In regulation 61M (information to specified employees) in paragraph (1) (b)...
14. In regulation 86 (information employer must provide for each employee) —...
15. In regulation 89 (annual return of other earnings: exclusion for...
16. In regulation 90 (quarterly return if a car becomes available...
17. For paragraph 22B of Schedule A1 (real time returns) substitute—...
Signature
Explanatory Note