
STATUTORY INSTRUMENTS

2017 No. 1263

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

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

10. In regulation 61J (modification of the general rule: in-year adjustments: change to the benefit during the year with effect from the start of tax year and other changes)—

- (a) in paragraph (1) after each occurrence of “cash equivalent” insert “, relevant amount or amount foregone in respect”,
- (b) in paragraph (3) after each occurrence of “cash equivalent” insert “, relevant amount or amount foregone”, and
- (c) in paragraph (4) after “cash equivalent” insert “, relevant amount or amount foregone in respect”.