
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

- 11.** In regulation 61K (modification of the general rule: making good)—
- (a) in paragraph (2) after “cash equivalent” insert “, relevant amount or amount foregone in respect”, and
 - (b) in paragraph (3) after “cash equivalent” insert “, relevant amount or amount foregone in respect”.