
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

14. In regulation 86 (information employer must provide for each employee)—

(a) in paragraph (1)—

(i) in sub-paragraph (c) for the words “section” to “as earnings” substitute “section 87(1) (benefit of non-cash voucher treated as earnings) or 87A(1) (benefit of non-cash voucher treated as earnings: optional remuneration arrangements) of ITEPA”,

(ii) in sub-paragraph (d) for the words “section” to “as earnings” substitute “section 94(1) (benefit of credit-token treated as earnings) or 94A(1) (benefit of credit-token treated as earnings: optional remuneration arrangements) of ITEPA”, and

(iii) in sub-paragraph (f) for the words “section” to “as earnings” substitute “section 102 (benefit of living accommodation treated as earnings) or 103A (accommodation provided pursuant to optional remuneration arrangements: relevant amount) of ITEPA.”,

(b) in paragraph (3)—

(i) substitute the words “577(1) of ICTA” with “356(1) of ITEPA”, and

(ii) after “inclusion” omit the words “as mentioned in section 577(1)(a) of that Act”.