
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

- 16.** In regulation 90 (quarterly return if a car becomes available or unavailable (form P46 (Car))—
- (a) in paragraph (1) for the words “section” to “treats” substitute “section 120 (benefit of car treated as earnings) or 120A (benefit of a car treated as earnings: optional remuneration arrangements) of ITEPA treat”, and
 - (b) for the words in paragraph (3)(d) substitute “any provisional sum as calculated pursuant to section 121A(1) of ITEPA,”.