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STATUTORY INSTRUMENTS

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**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**

3. In regulation 61A(1) (interpretation)—
- (a) before the definition of “authorised employer” insert—

““amount foregone” has the meaning given in section 69B(2) of ITEPA;”,
  - (b) after the definition of “making good payment” insert—

““optional remuneration arrangements” has the meaning given in section 69A(3) of ITEPA;”

“relevant amount” means the amount calculated in accordance with section 87A, 94A, 120A, 154A or 203A(4) of ITEPA, as the case may be;”, and
  - (c) in the definition of “specified benefit”(5)—
    - (i) after paragraph (a) insert—

“(aa) section 87A (benefit of non-cash voucher treated as earnings: optional remuneration arrangements),”,
    - (ii) after paragraph (b) insert—

“(ba) section 94A (benefit of credit-token treated as earnings: optional remuneration arrangements),”,
    - (iii) after paragraph (c) insert—

“(ca) section 120A (benefit of car treated as earnings: optional remuneration arrangements),”,
    - (iv) after paragraph (d) insert—

“(da) section 149A (benefit of car fuel treated as earnings: optional remuneration arrangements),”,
    - (v) after paragraph (e) insert—

“(ea) section 154A (benefit of a van treated as earnings: optional remuneration arrangements),”,
    - (vi) after paragraph (f) insert—

“(fa) section 160A (benefit of van fuel treated as earnings: optional remuneration arrangements),”,

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(1) Regulations 61A to 61M were inserted by the Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2015, [S.I. 2015/1927](#).

(2) Section 69B was inserted into ITEPA by paragraph 1 of Schedule 2 to the Finance Act 2017 ([c. 10](#)).

(3) Section 69A was inserted into ITEPA by paragraph 1 of Schedule 2 to the Finance Act 2017 ([c. 10](#)).

(4) Sections 87A, 94A, 103A, 120A, 121A, 149A, 154A, 160A and 203A were inserted into ITEPA respectively by paragraphs 5, 6, 15, 22, 23, 35, 37, 40 and 48 of Schedule 2 to the Finance Act 2017 ([c. 10](#)).

(5) The definition of “specified benefit” was substituted by the Income Tax (Pay As You Earn) (Amendment No. 3) Regulations 2016, [S.I. 2016/1137](#).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(vii) after paragraph (g) insert—

“(ga) section 203A (employment-related benefit provided under optional remuneration arrangements),”.