

---

STATUTORY INSTRUMENTS

---

**2017 No. 414**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2017**

*Made* - - - - - *15th March 2017*  
*Laid before the House of*  
*Commons* - - - *16th March 2017*  
*Coming into force* *6th April 2017*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT) REGULATIONS 2017**

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. After regulation 147A insert— Part 7A Apprenticeship Levy Interpretation of...
4. In regulation 150 (application of other regulations), in the list...
5. In regulation 184B (application of other regulations), in the list...
6. In regulation 185 (adjusting total net tax deducted for the...  
Signature  
Explanatory Note