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STATUTORY INSTRUMENTS

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**2018 No. 1327**

**The Income Tax (Pay As You Earn)  
(Amendment No. 2) Regulations 2018**

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

4. In regulation 7 (meaning of “code” etc)(1) after paragraph (2A) insert—
  - “(2B) “C code” means a code which effects deductions of tax at the rates calculated under section 6B of ITA.”.

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(1) Paragraph 2A was inserted into regulation 7 of the principal Regulations by regulation 2(3) of [S.I. 2017/414](#).