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STATUTORY INSTRUMENTS

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**2018 No. 267**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2018**

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

**13.** In regulation 113 (variation of PSA)—

(a) in paragraph (1) for “The Inland Revenue” substitute “HMRC”,

(b) in paragraph (2) for “the Inland Revenue” substitute “HMRC”,

(c) in paragraph (3)—

(i) after “end of the” insert “first tax year to which the variation relates”, and

(ii) omit “tax year to which it relates”.

(d) after paragraph (3) insert—

“(4) In paragraph (2) “in writing” includes electronic communications and “signed” includes electronic signatures.”.