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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**

**16.** In regulation 117 (inspection of PSA records)—

- (a) in the heading for “Inspection” substitute “Retention”,
- (b) for paragraph (1) substitute—

“(1) An employer must keep PSA records for not less than 3 years after the end of the most recent tax year to which they relate.”,

(c) in paragraph (2)—

- (i) in sub-paragraph (b) for “the Board of Inland Revenue” substitute “HMRC”,
- (ii) in sub-paragraph (c) for “the Inland Revenue” substitute “HMRC”, and

(d) omit paragraphs (3), (4), (5), (6),(7) and (8).