
STATUTORY INSTRUMENTS

2018 No. 267

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

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

- 19.** In regulation 133C(1) (determination of rate of deduction)—
- (a) in paragraphs (1) and (2) omit “marginal”, and
 - (b) in paragraph (2)(b) for “the basic rate” substitute “20%”.