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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**

7. In regulation 105 (Inland Revenue and employer may make PSA)—
- (a) in the heading for “Inland Revenue” substitute “HMRC”,
  - (b) in paragraph (1)—
    - (i) for “The Inland Revenue” substitute “HMRC”, and
    - (ii) after “for a tax year” insert “and for any subsequent tax years.”,
  - (c) in paragraph (2)(a) for the words “the Board of Inland Revenue” substitute “HMRC”, and
  - (d) after paragraph (3) insert—
    - “(4) A PSA will continue to have effect until cancelled.”.