
STATUTORY INSTRUMENTS

2019 No. 83

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2019**

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

3. In regulation 80 (determination of unpaid tax and appeal against determination)—
- (a) for paragraph (1A)(1) substitute—
 - “(1A) In paragraph (1), the reference to tax payable for a tax year under regulation 67G includes references to—
 - (a) any amount the employer was liable to deduct from employees during the tax year, and
 - (b) any amount the employer must account for under regulation 62(5) (notional payments) in respect of notional payments made by the employer during the tax year,whether or not those amounts were included in any return under regulation 67B (real time returns of information about relevant payments) or 67D (exceptions to regulation 67B).”, and
 - (b) in paragraph (4)(2)—
 - (i) in sub-paragraph (a) omit “the tax payable by the employer under regulation 67G, as adjusted by regulation 67H(2) where appropriate, or 68 for”, and
 - (ii) in sub-paragraph (b) for “that tax” substitute “the amount of tax determined by HMRC under paragraph (2)”.