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STATUTORY INSTRUMENTS

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**2011 No. 729**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2011**

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

5. In regulation 15 (flat rate codes), before paragraph (1) insert—

“(A1) HMRC may determine that the code for use by an employer in respect of an employee for a tax year is the additional rate code, if they have reason to believe that the employee will be chargeable at the additional rate on all or a substantial part of the employee’s relevant payments.”.