



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 1

DIRECT TAXES

Income tax: employment and pensions

6 PAYE settlement agreements

- (1) In Chapter 5 of Part 11 of ITEPA 2003 (PAYE settlement agreements), in sections 703(a) and 704(1)(a), for “an officer of Revenue and Customs” substitute “ Her Majesty's Revenue and Customs ”.
- (2) The amendment made by this section has effect in relation to the tax year 2018-19 and subsequent tax years.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 6.