
STATUTORY INSTRUMENTS

2005 No. 2691

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2005**

Amendment of regulation 47

4.—(1) Amend regulation 47 as follows.

(2) For the heading substitute—

“Procedure in Form P46 Cases: Statement A applies”.

(3) For paragraph (1) substitute—

“(1) This regulation applies in the case of an employee who indicates that Statement A applies.”.