
STATUTORY INSTRUMENTS

2005 No. 2691

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

Amendment of regulation 74

9.—(1) Amend regulation 74 (annual return of payments not liable to deduction of tax (Form P38A)) as follows.

(2) In paragraph (4)(b) for “(or both) apply” substitute “applies”.