
STATUTORY INSTRUMENTS

2007 No. 1077

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2007**

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

14.—(1) Amend regulation 70 (quarterly tax periods)⁽¹⁾ as follows.

(2) After paragraph (1) insert—

“(1A) But this regulation does not apply, so that the tax period remains a month, in respect of amounts of retrospective employment income.”.

(3) In paragraph (3)—

(a) in the definition of “P”⁽²⁾ after “regulation 68” insert “but disregarding any amount payable in respect of retrospective employment income”;

(b) in the definition of “N”⁽³⁾ after sub-paragraph (a) insert—

“(aa) any amount payable under retrospective contributions regulations (see paragraph 1(2) of Schedule 4 to the SSC Regulations) in respect of retrospective earnings (within the meaning of those Regulations);”.

⁽¹⁾ Regulation 70 was amended by regulation 3 of [S.I. 2006/777](#).

⁽²⁾ This definition was amended by regulation 3(b)(i) of [S.I. 2006/777](#).

⁽³⁾ This definition was amended by regulation 3(b)(iii) of [S.I. 2006/777](#).