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STATUTORY INSTRUMENTS

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**2007 No. 1077**

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

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

**18.**—(1) Amend regulation 205 (mandatory use of electronic communications) as follows.

(2) At the end of paragraph (5) add—

“This is subject to the following qualification.”.

(3) After paragraph (5) add—

“(6) This regulation does not apply to specified information which relates to payments of tax due under a retrospective tax provision for a closed year.”.