
STATUTORY INSTRUMENTS

2008 No. 838

**The Income Tax (Payments on Account)
(Amendment) Regulations 2008**

Amendment of the Income Tax (Payments on Account) Regulations 1996

2. In regulation 3 of the Income Tax (Payments on Account) Regulations 1996⁽¹⁾ (which prescribes the assessed amount for the purposes of section 59A(1)(c) of the Taxes Management Act 1970) for “£500” substitute “£1,000”.

⁽¹⁾ [S.I. 1996/1654](#). There are amendments, but none is relevant for present purposes.