
STATUTORY INSTRUMENTS

2009 No. 588

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2009**

Cars

9. In regulation 90 (quarterly return if a car becomes available or unavailable (Form P46 (Car))—
 - (a) after paragraph (1) insert—
 - “(1A) This regulation does not apply if the reason a car becomes available or unavailable is that one car is replaced with another.”; and
 - (b) in paragraph (2) for “Inland Revenue” substitute “HMRC”.