
STATUTORY INSTRUMENTS

2011 No. 729

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2011**

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

- 8.** In regulation 37 (PAYE income paid after employment ceased)—
- (a) in paragraph 2 for “at the basic rate in force for the tax year in which the payment is made” substitute “using the 0T code”;
 - (b) in paragraph 4 omit—
 - (i) “regulations 26 and 27”, and
 - (ii) “non-cumulative basis”.