
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

9. In regulation 37A (income paid after cessation of employment subsequently becoming subject to PAYE)—

- (a) in sub-paragraph (2)(b), for “higher” substitute “additional”, and
- (b) in sub-paragraph (3)(b), for “higher” substitute “additional”.