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STATUTORY INSTRUMENTS

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**2012 No. 822**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2012**

**PART 1**

**General**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 2012 and come into force on 6th April 2012.

(2) In these Regulations, “the 2003 Regulations” means the Income Tax (Pay As You Earn) Regulations 2003<sup>(1)</sup>.

**Amendment of the 2003 Regulations**

2. The 2003 Regulations are amended as provided for in regulations 3 to 52 and 58 to 68.

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(1) S.I. 2003/2682; relevant amending instruments are S.I. 2005/2691, 2006/777, 2007/1077, 2007/2069, 2007/2969, 2008/782, 2008/2601, 2009/56, 2009/588, 2009/2029, 2010/668, 2010/2496, 2011/729 and 2011/1054.