
STATUTORY INSTRUMENTS

2013 No. 521

The Income Tax (Pay As You Earn)
(Amendment) Regulations 2013

PART 3

Closure of the Simplified Deduction Scheme

Consequential amendments

6. In regulation 2(1) (interpretation)(1)—
 - (a) in paragraph (b) of the definition of “deductions working sheet”, omit “regulations 34 and 35 (simplified deduction scheme), and”, and
 - (b) in paragraph (a) of the definition of “tax period”, omit “regulation 34 (simplified deduction scheme for personal employees) or”.

(1) Regulation 2 has been amended but none are relevant.