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STATUTORY INSTRUMENTS

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**2014 No. 2689**

**The Income Tax (Pay As You Earn)  
(Amendment No. 4) Regulations 2014**

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

6. In regulation 66 (deductions working sheets)(1)—
- (a) for paragraph (6)(e) substitute—
    - “(e) the tax due to be deducted at that date (subject to the overriding limit),
    - (ea) the overriding limit, if any, in relation to the payment,
    - (eb) the amount of any tax not deducted at that date because of the overriding limit, and”, and
  - (b) in paragraph (8)(c) omit “if the employee’s code is a K code.”.