
STATUTORY INSTRUMENTS

2015 No. 1667

**The Income Tax (Pay As You Earn)
(Amendment No. 3) Regulations 2015**

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

5. In regulation 133A (interpretation of Chapter 2A)(1)—
- (a) after “the Act” insert—

““basic rate”, in relation to the charging of income tax for any tax year, means the rate of income tax determined under section 6(2) of ITA;”, and
 - (b) after “the Department” insert—

““higher rate”, in relation to the charging of income tax for any tax year, means the rate of income tax determined under section 6(2) of ITA;”.