
STATUTORY INSTRUMENTS

2015 No. 1927

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2015**

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

11. In paragraph (3)(b) of regulation 97 (retention by employer of PAYE records), for “Forms P11D and P9D” substitute “Form P11D”.