

---

STATUTORY INSTRUMENTS

---

**2015 No. 2**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2015**

*Made - - - - 5th January 2015*  
*Laid before the House of*  
*Commons - - 7th January 2015*  
*Coming into force 29th January 2015*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT) REGULATIONS 2015**

1. Citation, commencement and effect
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003  
Signature  
Explanatory Note