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STATUTORY INSTRUMENTS

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**2016 No. 1137**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment No. 3) Regulations 2016**

*Made - - - - 23rd November 2016*  
*Laid before the House of*  
*Commons - - 24th November 2016*  
*Coming into force 19th December 2016*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT NO. 3) REGULATIONS 2016**

1. Citation, commencement and effect
  2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
  3. Amendment of regulation 61A
  4. Amendment of regulation 61B
  5. Amendment of regulation 61D
  6. Amendment of regulation 61G
  7. In regulation 61G(1)— (a) before “any” insert “a non-cash voucher,...
  8. Amendment of regulation 61I
  9. Insertion of regulation 61LA
  10. Amendment of regulation 87
- Signature  
Explanatory Note