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STATUTORY INSTRUMENTS

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**2016 No. 1137**

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

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 3) Regulations 2016 and come into force on 19th December 2016.

(2) Regulations 3 to 9 have effect for tax year 2017-18 and subsequent tax years.