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STATUTORY INSTRUMENTS

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**2018 No. 1327**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment No. 2) Regulations 2018**

*Made - - - - 7th December 2018*  
*Laid before the House of*  
*Commons - - 11th December 2018*  
*Coming into force 1st January 2019*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT NO. 2) REGULATIONS 2018**

1. Citation, commencement and effect
  2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
  3. In regulation 2(1) (interpretation)— (a) in the definition of “additional...
  4. In regulation 7 (meaning of “code” etc) after paragraph (2A)...
  5. In regulation 108 (calculation of tax payable under PSA) in...
- Signature  
Explanatory Note