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STATUTORY INSTRUMENTS

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**2018 No. 267**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2018**

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

**22.** In regulation 147C(2) (due date for payment of apprenticeship levy)(**1**) for “Part 4 and Chapter 1” substitute “Chapter 1 of Part 4”.

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**(1)** Regulation 147C was inserted by [S.I. 2017/414](#).