
STATUTORY INSTRUMENTS

2018 No. 267

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

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

23. In regulation 147L(4) (assessment of unpaid apprenticeship levy)(**1**) for “the TMA” substitute “TMA”.

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