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STATUTORY INSTRUMENTS

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**2020 No. 373**

**INCOME TAX**

The Income Tax (Pay As You Earn)  
(Amendment No. 2) Regulations 2020

<i>Made</i>	- - - -	<i>27th March 2020</i>
<i>Laid before the House of Commons</i>	- -	<i>30th March 2020</i>
<i>Coming into force</i>		<i>11th May 2020</i>

THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT NO. 2) REGULATIONS 2020

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In Schedule A1 (real time returns), after paragraph 22D insert—...  
Signature  
Explanatory Note