
STATUTORY INSTRUMENTS

2009 No. 2029

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2009**

<i>Made</i>	- - - -	<i>22nd July 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>23rd July 2009</i>
<i>Coming into force</i>	- -	<i>13th August 2009</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, as extended by section 136 of the Finance Act 2002⁽²⁾ and section 205 of the Finance Act 2003⁽³⁾, and now exercisable by them:

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- (1) [2003 c.1](#). Section 684 was amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.
 - (2) [2002 c.23](#). The power in section 136 was transferred to the Commissioners for Her Majesty's Revenue and Customs by virtue of section 5(1) of the Commissioners for Revenue and Customs Act 2005 ("CRCA 2005"). Section 50 of the CRCA 2005 provides that, in so far as is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 136 extends any power of the Commissioners for Her Majesty's Revenue and Customs to make subordinate legislation for or in connection with the delivery of information to include the power to make any provision as could be made in the exercise of the power conferred by section 135 of the Finance Act 2002. Section 135 was amended by paragraph 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the regulations and directions.
 - (3) [2003 c.14](#). Section 94(8)(b) of the Finance Act 2007 (c.11) amended section 205(1) so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.