
STATUTORY INSTRUMENTS

2012 No. 822

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>14th March 2012</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th March 2012</i>
<i>Coming into force</i>	- -	<i>6th April 2012</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 59A(10), 59B(8), 98A and 113(1) of the Taxes Management Act 1970⁽¹⁾, section 133 of the Finance Act 1999⁽²⁾, section 136 of the Finance Act 2002⁽³⁾ and sections 684, 706, 707 and 710 of the Income Tax (Earnings and Pensions) Act 2003⁽⁴⁾ and now exercisable by them⁽⁵⁾:

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- (1) 1970 c.9. Section 59A was inserted by section 192 of the Finance Act 1994 (c.9) and subsection (10) was inserted by section 126(1) of the Finance Act 1996 (c.8). Section 59B was inserted by section 193 of the Finance Act 1994 and subsection (8) was inserted by section 126(2) of the Finance Act 1996. Sections 59A(10) and 59B(8) were amended by paragraphs 130(b) and 131(4) respectively of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1) ("ITEPA") and section 145(7)(b) of the Finance Act 2003 (c.14). Section 98A was inserted by section 165 of the Finance Act 1989 (c.26). It was amended, so far as relevant, by paragraph 138 of Schedule 6 to ITEPA and paragraph 29(a) of Schedule 24 to the Finance Act 2007 (c.11).
- (2) 1999 c.16.
- (3) 2002 c.23.
- (4) 2003 c.1. Section 684 was amended, so far as relevant, by section 145 of the Finance Act 2003, paragraph 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11) ("CRCA"), section 94 of the Finance Act 2006, paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c.10) and section 85 of the Finance Act 2011 (c.11).
- (5) Paragraph 102 of Schedule 4 to CRCA amended section 684 of ITEPA so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations. The functions of the Commissioners of Inland Revenue under section 113(1) of the Taxes Management Act 1970, section 133 of the Finance Act 1999 and section 136 of the Finance Act 2002 were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of CRCA. Section 50(1) of CRCA provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.