
STATUTORY INSTRUMENTS

2020 No. 88

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2020**

<i>Made</i>	- - - -	<i>30th January 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd February 2020</i>
<i>Coming into force</i>	- -	<i>6th April 2020</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 113(1) of the Taxes Management Act 1970⁽¹⁾, section 133(1) of the Finance Act 1999⁽²⁾, section 136 of the Finance Act 2002⁽³⁾, and section 684(1) and (2), and section 685(4) of the Income Tax (Earnings and Pensions) Act 2003⁽⁴⁾, now exercisable by them⁽⁵⁾, make the following Regulations:

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- (1) 1970 c. 9.
(2) 1999 c. 16.
(3) 2002 c. 23.
(4) 2003 c. 1. Section 684 has been relevantly amended by section 145 of the Finance Act 2003 (c. 14), paragraph 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA"), and paragraphs 2, 5 and 7 of Schedule 58 to the Finance Act 2009 (c. 10). Section 685 has been relevantly amended by section 145 of the Finance Act 2003 (c. 14).
(5) The powers of the Board of Inland Revenue under section 684 of the Income Tax (Earnings and Pensions) Act 2003 were transferred to the Commissioners for Her Majesty's Revenue and Customs by paragraph 102(2) of Schedule 4 to CRCA. The functions of the Board of Inland Revenue under section 113(1) of the Taxes Management Act 1970, section 133(1) 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 that Act provides that, in so far as appropriate, in consequence of section 5 a reference in an enactment, instrument or other document to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.