

This Statutory Instrument has been made to correct an error in S.I. 2007/2069 and is being issued free of charge to all known recipients of that Statutory Instrument

STATUTORY INSTRUMENTS

2007 No. 2296

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 3) Regulations 2007**

<i>Made</i>	- - - -	<i>2nd August 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd August 2007</i>
<i>Coming into force</i>	- -	<i>6th August 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 684 and 688A(1) to (4) of the Income Tax (Earnings and Pensions) Act 2003(1) and now exercisable by them(2).

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- (1) 2003 c. 1. Section 684 was amended by section 145(1) and (2) of the Finance Act 2003 (c. 14), paragraph 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) and section 94(3) of the Finance Act 2006 (c. 25). Section 688A was inserted by paragraph 6 of Schedule 3 to the Finance Act 2007 (c. 11).
- (2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.