
STATUTORY INSTRUMENTS

2007 No. 2969

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2007**

Made - - - - 12th October 2007
Laid before the House of
Commons - - - - 15th October 2007
Coming into force in accordance with regulation 1(2)
and (3)

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 113(1) of the Taxes Management Act 1970⁽¹⁾, sections 132 and 133 of the Finance Act 1999⁽²⁾, sections 135 and 136 of the Finance Act 2002⁽³⁾ and section 684 of the Income Tax (Earnings and Pensions) Act 2003⁽⁴⁾ and now vested in them⁽⁵⁾.

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- (1) 1970 c. 9; section 113(1) provides that returns under the Taxes Acts shall be in such form as the Board may prescribe. Section 118(1) of that Act defines "the Board" as meaning the Commissioners of Inland Revenue.
- (2) 1999 c. 16; section 132 was amended by section 406(1) of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21).
- (3) 2002 c. 23; section 135 was amended by paragraph 12 of Schedule 2 and paragraph 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), so that, among other things, the power to make regulations became vested in the Commissioners for Revenue and Customs. The powers to make regulations conferred by section 136 became vested in the Commissioners by means of the transfer of functions described in footnote (e). Section 135 was also amended by section 93(1) to (3) of the Finance Act 2007 (c. 11).
- (4) 2003 c. 1; two relevant amendments are (i) section 684(1) was amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 so that the power to make regulations became vested in the Commissioners for Her Majesty's Revenue and Customs, and (ii) the substitution of item 2 of the list in section 684(2) by section 145(1) of the Finance Act 2003 (c. 14).
- (5) 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 Her Majesty's Revenue and Customs Act 2005. Section 50 of that Act provides that, in so far as 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.