

---

STATUTORY INSTRUMENTS

---

**2013 No. 521**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2013**

**PART 1**

**General**

**Citation commencement and effect**

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 2013.

(2) Regulations 1 to 3 and 12 to 40 come into force on 6th April 2013 and apply in relation to the tax year 2013-14 and subsequent tax years.

(3) Regulation 4 comes into force on 6th April 2013 and applies in relation to the tax year 2013-14 only.

(4) Regulations 5 to 11 come into force on 6th April 2014.

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

2. The Income Tax (Pay As You Earn) Regulations 2003<sup>(1)</sup> are amended as follows.

---

(1) S.I. 2003/2682 as amended by S.I. 2005/2691, 2007/1077, 2007/2969, 2009/588; 2009/2029, 2010/668, 2011/1584, 2011/2496, 2012/1895 and 2012/822 There are other amending instruments, but none are relevant.