
STATUTORY INSTRUMENTS

2014 No. 472

The Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2014.

(2) Regulations 1 to 12, 14, 15 and 17 to 21 come into force on 6th April 2014.

(3) Regulations 13 and 16 come into force on 6th April 2015.

(4) Regulations 7, 17 and 21 have effect in relation to a payment made in relation to the tax year 2014-15 and subsequent tax years.