STATUTORY INSTRUMENTS

2015 No. 1927

The Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2015

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 4) Regulations 2015 and come into force on 14th December 2015.

(2) Regulations 4 and 5 have effect in relation to relevant payments(**1**) made in the tax year 2016-17.

(3) Regulations 7(a), 7(b), 8, 10, 11, 12, 13, and 14(b) have effect in relation to any returns and information provided for the tax year 2016-17 and subsequent tax years.

(4) Regulations 6, 7(c), 9 and 14(a) have effect in relation to specified benefits(**2**) provided on or after 6th April 2016.

(**1**) Relevant payments are defined by regulation 4 of S.I. 2003/2682.
(**2**) Specified benefit is defined by regulation 61A, inserted by regulation 6 of these Regulations.