
STATUTORY INSTRUMENTS

2007 No. 1077

INCOME TAX

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>28th March 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th March 2007</i>
<i>Coming into force</i>	- -	<i>6th April 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 132 and 133 of the Finance Act 1999⁽¹⁾, sections 684 and 710 of the Income Tax (Earnings and Pensions) Act 2003⁽²⁾, and sections 202 and 203 of the Finance Act 2003⁽³⁾.

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- (1) 1999. (c. 16) 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 (c. 11). Section 50 of that Act provides that, in so far as is appropriate in consequence of section 5, a reference 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.
- (2) 2003 c. 1. Section 710 was amended by section 49(4) of the Finance Act 2006 (c. 25).
- (3) 2003 c. 14.