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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**INCOME TAX**

**The Income Tax (Pay As You Earn) Regulations 2003**

*Made* - - - - 21st October 2003  
*Laid before the House of*  
*Commons* - - - - 30th October 2003  
*Coming into force* - - 6th April 2004

The Commissioners of Inland Revenue in exercise of the powers conferred on them by sections 684, 685(4), 692, 704, 705, 706, 707, 708 and 710 of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, sections 59A(10), 59B(8), 98A and 113(1) of the Taxes Management Act 1970<sup>(2)</sup>, sections 132 and 133(2) of the Finance Act 1999<sup>(3)</sup>, section 136 of the Finance Act 2002<sup>(4)</sup>, and sections 145(4) and 205 of the Finance Act 2003<sup>(5)</sup>, hereby make the following Regulations:

**Modifications etc. (not altering text)**

- C1** [Regulations](#) applied (with modifications) (with application in accordance with reg. 1(5) of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **87** (with reg. 1(4))

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- (1) [2003 c. 1](#). Section 684 was amended by section 145(1) and (2) of the Finance Act [2003 \(c. 14\)](#); section 685(4) was inserted by section 145(4) of the Finance Act 2003; and section 710 was amended by section 145(6) of the Finance Act 2003. Section 707 is recited for the meaning given to the word “prescribed”.
- (2) [1970 c. 9](#). Section 59A(10) was inserted by section 126(1) of the Finance Act [1996 \(c. 8\)](#) and amended by paragraph 130 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 and section 145(7) of the Finance Act 2003; section 59B(8) was inserted by section 126(2) of the Finance Act 1996 and amended by paragraph 131 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 and section 145(7) of the Finance Act 2003; section 98A was inserted by section 165 of the Finance Act [1989 \(c. 26\)](#) and amended by paragraph 138 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003. Section 113(1) provides that returns under the Taxes Acts shall be in such form as the Board prescribe.
- (3) [1999 c. 16](#).
- (4) [2002 c. 23](#).
- (5) [2003 c. 14](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Introductory Text.