
STATUTORY INSTRUMENTS

2005 No. 2691

INCOME TAX

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2005**

Made - - - - 26th September 2005
Laid before the House of
Commons - - - - 3rd October 2005
Coming into force - - 6th April 2006

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 684(1) and 707 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, section 113(1) of the Taxes Management Act 1970⁽²⁾ and section 133(1) of the Finance Act 1999⁽³⁾ and now exercisable by them, make the following Regulations:

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- (1) 2003 c. 1. Section 684 has been amended by section 145 of the Finance Act 2003 (c. 14) and paragraphs 101, 102 and 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11: "CRCA"). Section 707 is cited because of the meaning it ascribes to "prescribed".
- (2) 1970 c. 9.
- (3) 1999 c. 16. The functions of the Commissioners of Inland Revenue ("the former Commissioners") were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. See also section 50 of that Act in relation to the construction of references to the former Commissioners in other enactments.