
STATUTORY INSTRUMENTS

2006 No. 243

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2006**

<i>Made</i>	- - - -	<i>2nd February 2006</i>
<i>Laid before House of Commons</i>		
	- - - -	<i>6th February 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 684 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, and now exercisable by them⁽²⁾, make the following Regulations:

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- (1) 2003 c. 1 Section 683(3A), inserted by section 10 of the Finance Act (No.2) 2005 c. 22, added social security lump sums to the definition of "PAYE Income".
- (2) 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 Revenue and Customs Act 2005 c. 11. Section 50 of that Act provides that insofar as it 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.