
STATUTORY INSTRUMENTS

2008 No. 2601

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) (No.2) Regulations 2008**

<i>Made</i>	- - - -	<i>3rd October 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th October 2008</i>
<i>Coming into force</i>	- -	<i>27th October 2008</i>

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

-
- (1) [2003 c. 1](#). Section 684 was amended by section 145 Finance Act 2003 ([c. 14](#)), section 50, Schedule 4, paragraph 117 of the Commissioners for Revenue and Customs Act 2005 ([c. 11](#)) ("the CRCA") and section 94 of the Finance Act 2006 ([c. 25](#)).
- (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 CRCA. 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.