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STATUTORY INSTRUMENTS

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**2011 No. 729**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>11th March 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations, in exercise of the powers conferred by sections 684 and 704(2) of the Income Tax (Earnings and Pensions) Act 2003(1) and sections 59A(10) and 59B(8) of the Taxes Management Act 1970(2).

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- (1) [2003 c.1](#). Paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act [2005 \(c.11\)](#) amended section 684 so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations. Further relevant amendments were made to subsections (1) and (2) by paragraphs 2 and 3(2) of Schedule 58 to the Finance Act [2009 \(c.10\)](#). Section 704(2) was amended by paragraphs 101 and 102(3)(k) of Schedule 4 to the Commissioners for Revenue and Customs Act [2005 \(c.11\)](#).
- (2) [1970 c.9](#). Section 59A was inserted by section 192 of the Finance Act [1994 \(c. 9\)](#); subsection (10) was inserted by section 126(1) of the Finance Act [1996 \(c.8\)](#). Section 59B was inserted by section 193 of the Finance Act 1994; subsection (8) was inserted by section 126(2) of the Finance Act 1996. Sections 59A(10) and 59B(8) were amended by paragraphs 130(b) and 131(4) respectively of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 and section 145(7)(b) of the Finance Act [2003 \(c.14\)](#).