
STATUTORY INSTRUMENTS

2014 No. 1017

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 2) Regulations 2014**

<i>Made</i>	- - - -	<i>14th April 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th April 2014</i>
<i>Coming into force</i>	- -	<i>6th May 2014</i>

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

(1) 2003 c. 1. Paragraphs 102(2) and 117 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 have been made to section 684 by section 145 of the Finance Act 2003 (c. 14), section 94(3) of the Finance Act 2006 (c. 25), paragraphs 2 and 3 of Schedule 58 to the Finance Act 2009 (c. 10), section 85 of the Finance Act 2011 (c. 11) and by section 225 of, and paragraph 5 of Schedule 1 to, the Finance Act 2012 (c. 14).