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STATUTORY INSTRUMENTS

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**2014 No. 472**

**The Income Tax (Pay As You Earn) and the Income Tax  
(Construction Industry Scheme) (Amendment) Regulations 2014**

**PART 1**

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

**10.** In regulation 141(1) (direct collection and special arrangements), for sub-paragraph (b) and the text to the end of the paragraph, substitute—

“(b) any other case in which HMRC are of the opinion that deduction of tax by reference to the tax tables is impracticable,

the direct collection procedure in regulation 142 applies to any PAYE income, unless HMRC makes special arrangements for the collection of tax in respect of that PAYE income.”.