
STATUTORY INSTRUMENTS

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

18. In regulation 206(2) (employers)(1), after sub-paragraph (e) insert—

“and,

- (f) an employer to whom a direction has been given under regulation 67D (exceptions to regulation 67B)(2) or regulation 142 (direct collection: employee to report payments)(3)

(1) Paragraph (2) has been substituted and amended by regulation 7 of [S.I. 2009/2029](#) and amended by regulation 9 of [S.I. 2010/668](#) and by regulation 10 of [S.I. 2013/521](#).
(2) Regulation 67D was relevantly amended by the insertion of paragraph (11) by regulation 21 of [S.I. 2013/521](#).
(3) Regulation 142 has substituted by regulation 11 of these Regulations.