
STATUTORY INSTRUMENTS

2015 No. 1927

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2015**

Made - - - - 23rd November 2015
*Laid before the House of
Commons* - - - - 23rd November 2015
Coming into force - - 14th December 2015

These Regulations are made by the Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by section 113(1) of the Taxes Management Act 1970⁽¹⁾, section 133(1) of the Finance Act 1999⁽²⁾ and section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003⁽³⁾, and now exercisable by them⁽⁴⁾.

(1) 1970 c. 9.

(2) 1999 c. 16.

(3) 2003 c. 1. Section 684 of the Income Tax (Earnings and Pensions) Act 2003 ("ITEPA") has been relevantly amended by section 145 of the Finance Act 2003 (c. 14), paragraphs 102(1),(2) and 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA"), section 94(3) of the Finance Act 2006 (c. 25), paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c. 10), section 85(2) of the Finance Act 2011 (c. 11), section 225 of, and paragraph 5(4) of Schedule 1 to, the Finance Act 2012 (c. 14), section 17(2) of the Finance Act 2015 (c. 11) and S.I. 2014/992.

(4) The powers of the Board of Inland Revenue under section 684 of ITEPA were transferred to the Commissioners for Revenue and Customs by paragraph 102(2) of Schedule 4 to CRCA. The functions of the Board of Inland Revenue under section 113(1) of the Taxes Management Act 1970 and section 133 of the Finance Act 1999 were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of CRCA. Section 50(1) of that Act provides that, in so far as appropriate, in consequence of section 5 a reference in an enactment, instrument or other document to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.