
STATUTORY INSTRUMENTS

2017 No. 414

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2017**

<i>Made</i>	- - - -	<i>15th March 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 2017</i>
<i>Coming into force</i>	- -	<i>6th April 2017</i>

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those conferred by section 100(4) of the Finance Act 2016⁽¹⁾.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by section 59BA(7) of the Taxes Management Act 1970⁽²⁾, section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003⁽³⁾ and sections 105(1) to (6), 106 and 111 of the Finance Act 2016 and now exercisable by them.⁽⁴⁾

(1) 2016 c. 24.

(2) 1970 c. 9. Section 59BA was inserted by section 167 of, and Schedule 23 to the Finance Act 2016 (c. 24).

(3) 2003 c. 1. Section 684 was amended, so far as is relevant by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 94 of the Finance Act 2006 (c. 25) and paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c. 10).

(4) Paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 amended section 684 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.