
STATUTORY INSTRUMENTS

2021 No. 218

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>5th March 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th March 2021</i>
<i>Coming into force</i>	- -	<i>6th April 2021</i>

The Commissioners for Her Majesty's Revenue and Customs make these 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. Section 684 was amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) with the effect that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations. Further relevant amendments were also made by paragraph 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 94(3) of the Finance Act 2006 (c. 25), paragraphs 2, 3 and 7 of Schedule 58 to the Finance Act 2009 (c. 10) and section 225(1) and (2) of the Finance Act 2012 (c. 14).