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STATUTORY INSTRUMENTS

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**2022 No. 1243**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2022**

*Made* - - - - 28th November 2022  
*Laid before the House of  
Commons* - - - - 29th November 2022  
*Coming into force* - - 20th December 2022

The Commissioners for His Majesty’s Revenue and Customs, in exercise of the powers conferred by section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup>, make the following Regulations:

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- (1) 2003 c. 1 (“ITEPA”). Section 684 was relevantly amended by section 145 of the Finance Act 2003 (c. 14), paragraphs 102 and 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (“CRCA”) (c. 11), section 94 of the Finance Act 2006 (c. 25), paragraphs 2, 3, 5, 6 and 7 of Schedule 58 to the Finance Act 2009 (c. 10), and section 225 of, and paragraph 5 of Schedule 1 to, the Finance Act 2012 (c. 14).
- (2) The powers of the Board of the 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 Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs (“HMRC”) by section 5(2) of CRCA. Section 50(1) of CRCA provides that a reference to the Commissioners for Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.