
STATUTORY INSTRUMENTS

2022 No. 1243

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

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

2. The Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ are amended as follows.

⁽¹⁾ [S.I. 2003/2682](#) (“the PAYE Regulations”), amended by the Income Tax (Pay As You Earn) and the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2022, [S.I. 2022/227](#); there are other amending instruments but none is relevant.