
STATUTORY INSTRUMENTS

2022 No. 227

INCOME TAX

**The Income Tax (Pay As You Earn) and the Income Tax
(Construction Industry Scheme) (Amendment) Regulations 2022**

Made - - - - 4th March 2022
Laid before the House of
Commons - - 7th March 2022
Coming into force in accordance with
regulation 1(2) and (3)

**THE INCOME TAX (PAY AS YOU EARN) AND
THE INCOME TAX (CONSTRUCTION INDUSTRY
SCHEME) (AMENDMENT) REGULATIONS 2022**

1. Citation, commencement and effect
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. After regulation 65 insert— Relief from income tax on PAYE...
4. In regulation 98 (multiple PAYE schemes)— (a) at the end...
5. Amendments to the Income Tax (Construction Industry Scheme) Regulations 2005
6. In regulation 3 (multiple contractors)— (a) at the end of...
Signature
Explanatory Note