
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 Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 132 and 133 of the Finance Act 1999⁽¹⁾, section 136 of the Finance Act 2002⁽²⁾, section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003⁽³⁾ and section 73(1) and (3) of the Finance Act 2004⁽⁴⁾, and now exercisable by them⁽⁵⁾.

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- (1) 1999 c. 16. Section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
(2) 2002 c. 23.
(3) 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).
(4) 2004 c. 12 ("the 2004 Act").
(5) The powers of the Board of 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.