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STATUTORY INSTRUMENTS

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**2023 No. 307**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>at 10.30 a.m. on</i>
		<i>13th March 2023</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>14th March 2023</i>
<i>Coming into force</i>	- -	<i>6th April 2023</i>

The Commissioners for His Majesty’s Revenue and Customs, in exercise of the powers conferred by section 136 of the Finance Act 2002<sup>(1)</sup> and section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003<sup>(2)</sup>, now exercisable by them<sup>(3)</sup>, make the following Regulations:

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(1) 2002 c. 23.

(2) 2003 c. 1. Section 684 was relevantly amended by paragraph 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) (“CRCA”) and paragraphs 2 and 3(2) of Schedule 58 to the Finance Act 2009 (c. 10).

(3) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty’s Revenue and Customs by section 5 of CRCA. Section 50(1) of CRCA provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for His Majesty’s Revenue and Customs.