
STATUTORY INSTRUMENTS

2024 No. 305

INCOME TAX

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>at 4.18 p.m. on 7th March 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th March 2024</i>
<i>Coming into force</i>	- -	<i>6th April 2024</i>

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾.

⁽¹⁾ 2003 c. 1 ("ITEPA"). Section 684 was relevantly amended by section 145 of the Finance Act 2003 (c. 14), paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) and paragraphs 1, 2, 3 and 7 of Schedule 58 to the Finance Act 2009 (c. 10).