

2014 No.

INCOME TAX

**The Income Tax (Pay As You Earn) (Amendment No. X)
Regulations 2014**

Made - - - - - ***

Laid before the House of Commons ***

Coming into force - - - - - *6th April 2014*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003(a) and now exercisable by them.

Citation and commencement

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. X) Regulations 2014 and shall come into force on 6th April 2014.

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

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

(2) In regulation 72E(1) (conditions where regulation 72F applies)—

- (a) in sub-paragraph (a) for “an employee has” substitute “one or more employees have”, and
- (b) for sub-paragraph (b)(i) substitute—

“ (i) is likely to have been self-assessed by one or more of the employees, or”.

(3) In regulation 72F(3) (recovery from employee of tax that has been self-assessed etc) for sub-paragraph (b) substitute—

“the—

- (i) amount (or amounts) within regulation 72E(1)(b) to which it relates, or
- (ii) employment in respect of which the relevant payment within regulation 72E(1)(a) was received and in respect of which the amount within regulation 72E(1)(b)(i) is likely to have been self-assessed; and”.

Names

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 2003 (c. 1). The power to make regulations was transferred to the Commissioners for Her Majesty's Revenue and Customs by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11). Further relevant amendments were made by section 145(1)(b) of the Finance Act 2003 (c.14) and paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c.10).

(b) S.I. 2003/2682 as amended by .2008/782; there are other amending instruments but none are relevant.

Date

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682.) Regulation 72E is amended so that regulation 72F applies when it is likely that an amount of tax has been self-assessed on a relevant payment. Regulation 72F is amended so that a direction made by notice to the employer and the employee must state either the amount of tax that has been self-assessed on the relevant payment or the employment in respect of which the relevant payment was received and tax was self-assessed.

A Tax Information and Impact Note covering this instrument was published on [22nd February 2013] alongside the draft legislation and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.