STATUTORY INSTRUMENTS

2016 No. 747

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2016

Made - - - -	*13th July 2016*
Laid before the House of Commons - - - -	*18th July 2016*
Coming into force - -	*8th August 2016*

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

Citation and commencement

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2016 and come into force on 8th August 2016.

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

2.—(1) Regulation 87 (information employer must also provide for benefits code employees) of the Income Tax (Pay as You Earn) Regulations 2003(**3**) is amended as follows.

(2) In paragraph (1), after sub-paragraph (c) insert—

"(d) any mileage allowance payments which are not approved mileage allowance payments;

(e) any passenger payments which are not approved passenger payments.".

(3) In paragraph (4) before "Related third party" insert—

""approved mileage allowance payments" are mileage allowance payments that are approved in accordance with section 229(3) of ITEPA;

(**1**) 2003 c. 1. Section 684 of the Income Tax (Earnings and Pensions) Act 2003 ("ITEPA") has been relevantly amended by paragraphs 102(1) and (2) and 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA"), paragraphs 2, 3 and 7 of Schedule 58 to the Finance Act 2009 (c. 10) and section 225 of the Finance Act 2012 (c. 14).

(**2**) 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. Section 50(1) of that Act provides that, in so far as appropriate, in consequence of section 5 a reference in an enactment, instrument or other document to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**3**) S.I. 2003/2682 relevantly amended by S.I. 2015/1927.