STATUTORY INSTRUMENTS

2016 No. 329

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment) Regulations 2016

Made - - - -	*9th March 2016*
Laid before the House of Commons - - - -	*11th March 2016*
Coming into force - -	*6th April 2016*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 113(1) of the Taxes Management Act 1970(**1**), section 133 of Finance Act 1999(**2**) and section 684(1) and (2) of the Income Tax (Earnings and Pensions) Act 2003(**3**) and now exercisable by them(**4**).

Citation and commencement

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 2016 and come into force on 6th April 2016.

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

2. The Income Tax (Pay As You Earn) Regulations 2003(**5**) are amended as follows.

3. In regulation 65 (repayment if no longer employed) omit paragraph (2)(a).

4. In Table 10 (regulations which require approved document or format and which permit electronic delivery) in regulation 211 (how information must or may be delivered by employers)(**6**)—

(**1**) 1970 c. 9. Section 113 has not been relevantly amended.
(**2**) 1999 c. 16.
(**3**) 2003 c. 1. Section 684 has been relevantly amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (CRCA) (c.11).
(**4**) As a consequence of the amendment by paragraph 102 of Schedule 4 to CRCA to section 684(1) of the Income Tax (Earnings and Pensions) Act 2003, the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations. The powers of the Commissioners of Inland Revenue under section 113(1) of the Taxes Management Act 1970 and section 133 of the Finance Act 1999 were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of CRCA. Section 50(1) of CRCA provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue, is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
(**5**) S.I. 2003/2682 ("the principal Regulations"); relevant amending instruments are S.I. 2012/822 and 2015/1927.
(**6**) Table 10 in regulation 211 has been amended but none of the amendments are relevant to this instrument.