STATUTORY INSTRUMENTS

2015 No. 1667

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment No. 3) Regulations 2015

Made - - - -	*9th September 2015*
Laid before the House of Commons - - - -	*10th September 2015*
Coming into force - -	*1st October 2015*

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 3) Regulations 2015 and come into force on 1st October 2015.

(2) The amendments made by these Regulations have effect in relation to the tax year appointed by the Treasury under section 25(5) of the Scotland Act 2012(**3**) and subsequent tax years.

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

2. The Income Tax (Pay As You Earn) Regulations 2003(**4**) are amended as follows.

3. In regulation 2 (interpretation)—

(a) in the definition of "additional rate"(**5**) after "ITA"(**6**) insert ", except where the employee is a Scottish taxpayer where it means the Scottish additional rate of income tax determined under section 6A of that Act"(**7**);

(**1**) 2003 c. 1. Section 684 was amended, so far as relevant by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11), section 94 of the Finance Act 2006 and paragraphs 2 to 7 of Schedule 58 to the Finance Act 2009 (c.10).

(**2**) Paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) amended section 684 of the Income Tax (Earnings and Pensions) Act 2003 so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.

(**3**) 2012 c. 11.

(**4**) S.I. 2003/2682 (the principal Regulations); relevant amending instruments are S.I. 2006/243, 2007/1077, 2008/782 and 2011/729.

(**5**) The definition of additional rate was inserted into the principal Regulations by regulation 3 of S.I. 2011/729.