STATUTORY INSTRUMENTS

2015 No. 672

INCOME TAX

The Data-gathering Powers (Relevant Data) (Amendment) Regulations 2015

Made - - - -	*12th March 2015*
Laid before the House of Commons - - - -	*13th March 2015*
Coming into force - -	*6th April 2015*

The Treasury, in exercise of the powers conferred by paragraph 1(3) of Schedule 23 to the Finance Act 2011(**1**) make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Data-gathering Powers (Relevant Data) (Amendment) Regulations 2015 and come into force on 6thApril 2015.

Amendment of the Data-gathering Powers (Relevant Data) Regulations 2012

2. In regulation 8 of the Data-gathering Powers (Relevant Data) Regulations 2012(**2**) omit ", that the person beneficially entitled to the payment is unlikely to be liable to pay any amount by way of income tax for the year in which payment was made,".

David Evennett
Alun Cairns
Two of the Lords Commissioners of Her Majesty's Treasury

12th March 2015

(**1**) 2011 c.11.
(**2**) S.I. 2012/847, to which there are amendments not relevant to these Regulations.