STATUTORY INSTRUMENTS

2025 No. 1144

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2025

Made - - - -	*30th October 2025*
Laid before the House of Commons - - - -	*3rd November 2025*
Coming into force - -	*24th November 2025*

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

Citation and commencement

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2025 and come into force on 24th November 2025.

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

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

(2) In regulation 2(1) (interpretation), in the definition of "Inland Revenue", for "any officer of the Board of Inland Revenue" substitute "HMRC"(**3**).

(3) In regulation 198(1) (use of unauthorised method of electronic communication), for "the Board of Inland Revenue or to the Inland Revenue" substitute "HMRC".

(**1**) 2003 c. 1. Section 684 was amended by paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) with the effect that the Commissioners for His Majesty's Revenue and Customs have the power to make the Regulations. Further relevant amendments were also made by paragraphs 1, 2, 3 and 7 of Schedule 58 to the Finance Act 2009 (c. 10).

(**2**) S.I. 2003/2682, amended by S.I. 2007/1077; there are other amendments but none is relevant.

(**3**) "HMRC" is defined in regulation 2 as meaning "Her Majesty's Revenue and Customs" and was inserted as a definition by S.I. 2007/1077. "Her Majesty's Revenue and Customs" is defined in section 4 of the Commissioners for Revenue and Customs Act 2005 c. 11.

Angela MacDonald
Jonathan Athow
Two of the Commissioners for His Majesty's Revenue and Customs

30th October 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations amend the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) ("the PAYE Regulations").

Regulation 2(1) of the Regulations amends the definition of Inland Revenue in regulation 2 of the PAYE Regulations to include the Commissioners of His Majesty's Revenue and Customs as well officers of His Majesty's Revenue and Customs. As a consequence of this amendment, Commissioners will be able to carry out some functions previously only carried out by officers.

Regulation 2(2) of the Regulations makes a consequential amendment to regulation 198(1) of the PAYE regulations so that it does not refer to the Commissioners twice.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.