STATUTORY INSTRUMENTS

2026 No. 610

INCOME TAX

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2026

Made - - - -	*5th June 2026*
Laid before the House of Commons	*10th June 2026*
Coming into force - -	*7th July 2026*

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(**a**) and now exercisable by them(**b**).

Citation and commencement

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2026 and come into force on 7th July 2026.

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

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

(2) After regulation 14B (determination of code in respect of high income child benefit charge) insert—

> **"Determination of code in respect of winter fuel payment charge**
>
> **14BA.** HMRC may determine a code, if and to the extent that the payee does not object, to secure that—
>
> (a) income tax payable for a tax year by the payee by virtue of section 681I of ITEPA (winter fuel payment charge)(**d**) is deducted from PAYE income of the payee paid during that year, and
>
> (b) repayments are made in a tax year in respect of any amounts overpaid on account of income tax under that section for that tax year.".

(**a**) 2003 c. 1. Section 684 was relevantly amended by paragraph 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), paragraphs 2, 3(2) and 3(5) of Schedule 58 to the Finance Act 2009 (c. 10), paragraph 5(4) of Schedule 1 to the Finance Act 2012 (c. 14) and paragraph 3(3) of Schedule 10 to the Finance Act 2026 (c. 11).

(**b**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 ("CRCA"). Section 50(1) of CRCA provides that a reference to the Commissioners for Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**c**) S.I. 2003/2682, relevantly amended by S.I. 2007/1077, 2011/1584, 2013/521 and 2014/2689.

(**d**) "ITEPA" is defined in regulation 2(1) of S.I. 2003/2682 as the Income Tax (Earnings and Pensions) Act 2003. Section 681I was inserted by paragraph 1(4) of Schedule 10 to the Finance Act 2026.

Myrtle Lloyd
Justin Holliday
5th June 2026 Two of the Commissioners for His Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Pay As You Earn) Regulations 2003 (the "PAYE Regulations"), which make provision for the assessment, charge, collection and recovery of income tax in respect of all pay as you earn ("PAYE") income.

Regulation 2(2) of these Regulations amends the PAYE Regulations to allow His Majesty's Revenue and Customs to use PAYE coding to collect the new winter fuel payment charge throughout the tax year in which it is paid. That charge was inserted into Part 10 of the Income Tax (Earnings and Pensions) Act 2003 by paragraph 1 of Schedule 10 to the Finance Act 2026.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 alongside clause 55 and Schedule 10 of the Finance (No. 2) Bill 2025 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins . It remains an accurate summary of the impacts that apply to this instrument.

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