

1971 No. 1947

INCOME TAX

The Income Tax (Employments) (No. 9) Regulations 1971

<i>Made</i>	- . . .	<i>1st December 1971</i>
<i>Laid before the House of Commons</i>		<i>8th December 1971</i>
<i>Coming into Operation</i>		<i>6th April 1972</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 204 of the Income and Corporation Taxes Act 1970(a), hereby make the following Regulations :—

1. These Regulations shall come into operation on 6th April 1972, and may be cited as the Income Tax (Employments) (No. 9) Regulations 1971. These Regulations are supplemental to the Income Tax (Employments) Regulations 1965(b), as amended (c) (hereinafter referred to as “the Principal Regulations”).

2.—(1) The Interpretation Act 1889(d) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations, unless the context otherwise requires, words and expressions to which meanings are assigned by the Principal Regulations, or in which other words or expressions are stated in the Principal Regulations to be included, are to be interpreted in accordance with the Principal Regulations.

Application of Part VI of the Principal Regulations

3. Regulation 43 of the Principal Regulations shall apply subject to the deletion of the words “forces tables” means the tables prepared by the Commissioners of Inland Revenue for the purposes of deduction of tax from forces emoluments”.

4. Parts II and III of the Principal Regulations shall apply in relation to forces emoluments with the modifications set out in these Regulations.

5. Regulations 44, 45, 46 and 47 of the Principal Regulations shall cease to have effect from 6th April 1972.

 (a) 1970 c. 10.

(b) S.I. 1965/516 (1965 I, p. 1321).

(c) The amending Regulations are not relevant to the subject matter of these Regulations

(d) 1889 c. 63.

6. An appeal under Regulation 10 of the Principal Regulations may be made to the Special Commissioners.

7.—(1) Regulation 48 of the Principal Regulations shall not apply but the following provisions shall have effect. If the employee ceases, otherwise than by forfeiture during the period of service, to be entitled to any forces emoluments or is granted furlough preparatory to that event, the public department responsible for the payment of those emoluments shall, as soon as possible after they cease to be payable or furlough is granted as aforesaid, deliver to the employee a certificate as prescribed by the Commissioners of Inland Revenue indicating that he has served in the armed forces.

(2) When the final payment is made the public department shall deliver to the employee two copies of a certificate prepared in accordance with paragraph (1) of Regulation 17 of the Principal Regulations for production to his new employer.

(3) If the employee commences new employment before the certificate referred to in paragraph (2) of this Regulation is received he may deliver the certificate referred to in paragraph (1) of this Regulation to the new employer who shall send the certificate to the Inspector.

By Order of the Commissioners of Inland Revenue.

G. Wolters,
Secretary.

1st December 1971.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations re-enact, with amendments, Part VI of the Income Tax (Employments) Regulations 1965, which contains the special PAYE provisions applicable to the armed forces. The amendments to the previous Regulations bring the operation of PAYE for members of the armed forces more closely into line with that for other employees. The Regulations will come into effect at the start of the 1972-73 tax year.