
 S T A T U T O R Y I N S T R U M E N T S

1978 No. 1196

INCOME TAX

The Income Tax (Employments) (No. 8) Regulations 1978

<i>Made</i>	- - - - -	10th August 1978
<i>Laid before the House of Commons</i>		17th August 1978
<i>Coming into Operation</i>	- -	8th September 1978

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.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 8) Regulations 1978, and shall come into operation on 8th September 1978.

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

(3) In these Regulations “the Principal Regulations” means the Income Tax (Employments) Regulations 1973(c) as amended(d).

2. Regulation 7 of the Principal Regulations shall be varied by inserting after paragraph (d) the following paragraph:

“(dd) any amount to be recovered as if it were unpaid tax under the provisions of Section 22(5) of the Finance Act 1978(e), which is not otherwise recovered;”

3. Regulation 8(2)(c) of the Principal Regulations shall be varied by deleting the words “of Schedule 2” onwards and substituting the words “of Schedule 7 to the Finance Act 1977(f)”.

4. Regulation 42 of the Principal Regulations shall be varied by inserting after paragraph (c) the following paragraph:

“(cc) any amount to be recovered as if it were unpaid tax under the provisions of section 22(5) of the Finance Act 1978(e) which has not been taken into account under paragraph (dd) of Regulation 7 of these Regulations in determining the seaman’s code.”

5. Regulation 49 of the Principal Regulations shall be varied by:

(a) inserting at the end of sub-paragraph (b) in paragraph (3) the following:

“and

(c) any amount to be recovered as if it were unpaid tax under the provisions of Section 22(5) of the Finance Act 1978(e) to the extent that the Inspector took the said amount into account in deter-

(a) 1970 c. 10.

(b) 1889 c. 63.

(c) S.I. 1973/334.

(d) The relevant amending Regulations are S.I. 1974/2102, 1975/728, 1976/381, 950, 1977/700, 1978/326.

(e) 1978 c. 42.

(f) 1977 c. 36.

mining the appropriate code and the aforesaid total net tax was in consequence greater than it would otherwise have been”

(b) inserting after paragraph (3) the following paragraph:

“(3A) Where an amount is to be recovered as if it were unpaid tax under the provisions of Section 22(5) of the Finance Act 1978(e), the Inspector may require the person from whom it is to be so recovered to pay it to the Collector instead of taking it into account in determining the appropriate code and when the Inspector so requires the said person shall pay the amount accordingly; the provisions of any enactment relating to the recovery of income tax charged under Schedule E shall apply to the recovery of an amount which a person is liable, under this sub-paragraph, to pay to the Collector as if the said amount had been charged by way of an assessment on that person under Schedule E.”

6. Regulation 52(2) of the Principal Regulations shall be varied by inserting after the words “under paragraph (2)” the words “or paragraph (3A)”.

By Order of the Commissioners of Inland Revenue.

J. D. Taylor Thompson,
Secretary.

10th August 1978

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations modify the Regulations relating to Income Tax under Pay As You Earn as follows:

- (1) They provide for the collection through the PAYE system of amounts over-repaid to husband or wife which are to be recovered as if they were unpaid tax under the provisions of section 22(5) of the Finance Act 1978. Section 22 provides, in certain circumstances, for the repayment of tax deducted under PAYE from the income of a married woman to be repaid to her and the over-repayments in question are those made in cases to which Section 22 applies. Under the Regulations the Inspector may recover the over-repayment in the same way as unpaid tax, namely, by taking it into account in determining the PAYE code or requiring it to be paid to the Collector (or, in the case of a seaman, taking it into account in making a repayment of tax during the year that tax was deducted). (Regulations 2, 4, 5 and 6).
 - (2) Regulation 8(2)(c) of the Principal Regulations, relating to the Inspector's determination, in certain circumstances, that no tax shall be deducted from emoluments for duties performed outside the United Kingdom, is revised to take account of the changes introduced by Section 31 of the Finance Act 1977 (Regulation 3).
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