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

1982 No. 1

INCOME TAX

The Income Tax (Employments) (No.12) Regulations 1982

<i>Made</i>	- - - -	<i>4th January 1982</i>
<i>Laid before the House of Commons</i>		<i>4th January 1982</i>
<i>Coming into Operation</i>		<i>6th April 1982</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:—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 12) Regulations 1982 and shall come into operation on 6th April 1982.

(2) In these Regulations “the Principal Regulations” means the Income Tax (Employments) Regulations 1973(b).

(3) 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.

Provisions applicable to seamen for 1982/83

2. Where an employer pays wages to a seaman on or after 6th April 1982 and before 6th April 1983, and, apart from these Regulations, Part V of the Principal Regulations would apply to such payment, the said Part V shall apply in relation to such payment only insofar as it is attributable to employment before 6th April 1982 and for the purposes of Regulations 37 and 38 of the Principal Regulations any part of any such payment so attributable shall be treated as if it had been paid on 5th April 1982 on the ending of a period of engagement.

Revocation of Part V of the Principal Regulations

3. Subject to Regulation 2 of these Regulations, Part V of the Principal Regulations shall cease to have effect in respect of seamen from 6th April 1982 and Parts II, III and IV of the Principal Regulations shall apply in lieu of the said Part V:

(a) 1970 c. 10.

(b) S.I. 1973/334, amended by S.I. 1974/2102, 1975/728, 1976/381, 950, 1977/700, 1978/326, 1196, 1979/747, 1980/505, 1981/44.

Provided that, in relation to seamen's wages paid before 6th April 1982 and to parts of payments to which the said Part V applies by virtue of Regulation 2 of these Regulations, the Principal Regulations shall continue to apply as if these Regulations had not been made.

By Order of the Commissioners of Inland Revenue.

A. H. Dalton,
Secretary.

4 January 1982.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations modify the Regulations relating to Income Tax under Pay As You Earn in respect of the wages of seamen. They provide that, in relation to all seamen's wages attributable to employment on or after 6th April 1982, the standard PAYE procedures will be used in place of the special provisions in the main Regulations which at present apply in some cases.

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