

**1984 No. 1858****INCOME TAX****The Income Tax (Employments) (No. 14) Regulations 1984**

*Made - - - - - 26th November 1984*

*Laid before the  
House of Commons 29th November 1984*

*Coming into operation in accordance with Regulation 1*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 204 of the Income and Corporation Taxes Act 1970<sup>(a)</sup> and of all the powers enabling them in that behalf, hereby make the following Regulations:—

*Citation and commencement*

1.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 14) Regulations 1984.

(2) These Regulations shall come into operation on 1st January 1985, with the exception of Regulation 4, which shall come into operation on 6th April 1985.

*Interpretation*

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

*Amendments to the Principal Regulations*

3. In Regulation 28(1) of the Principal Regulations the words “(a) the greatest such amount which shall be recoverable summarily as a civil debt shall be £100 instead of £50; and (b)” shall be omitted.

4.—(1) In Regulation 30(1) of the Principal Regulations, after the words “shall render to the” there shall be inserted:

“Inspector or, if so required, to the”.

(2) In Regulation 51(5) of the Principal Regulations, after the words “forthwith render to the” there shall be inserted:

“Inspector or, if so required, to the”.

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(a) 1970 c. 10.

(b) S.I. 1973/334; relevant amending instruments are S.I. 1981/44, 1982/66.

(3) In Regulation 51(6) of the Principal Regulations, after the words “render to the” there shall be inserted:

“Inspector, or if so required, to the”.

*J. M. Green,*  
*A. J. G. Isaac,*  
Two of the Commissioners  
of Inland Revenue.

26th November 1984.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations: (1) abolish, with effect from 1st January 1985, the special limit previously provided in the PAYE Regulations for the amount of PAYE tax recoverable by the Collector from the employer in the Magistrates' Courts; this special limit was £100 instead of any amount less than £50 as provided for assessed tax generally by section 65, Taxes Management Act 1970 (c. 9); section 57, Finance Act 1984 (c. 43) amends section 65 by substituting £250 for £50 and these Regulations bring PAYE Collection into line with this new limit.

(2) provide that, with effect from 6th April 1985, the employer's end-of-year PAYE returns, and, where an employee's PAYE tax is being collected direct under the alternative procedure, that employee's returns, are to be rendered to the Inspector unless required to be rendered to the Collector (to whom these returns are at present rendered).

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