

**1989 No. 1300**

**INCOME TAX**

**MAGISTRATES' COURTS**

**The Recovery of Tax in Summary Proceedings (Financial Limits) Order 1989**

*Made* - - - - - *27th July 1989*

*Laid before the House of Commons* *31st July 1989*

*Coming into force* *11th September 1989*

The Treasury, in exercise of the powers conferred on them by section 65(5) of the Taxes Management Act 1970(a), hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Recovery of Tax in Summary Proceedings (Financial Limits) Order 1989 and shall come into force on 11th September 1989.

**Increase of sums specified in section 65(1) of the Taxes Management Act 1970**

2. In section 65(1) of the Taxes Management Act 1970(b) for "£250" in each place where it occurs there shall be substituted "£500".

*Kenneth Carlisle*  
*David Lightbown*

27th July 1989

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1970 c. 9; section 65(5) was added by section 57(1)(c) of the Finance Act 1984 (c. 43). (b) Section 65(1) was amended by section 57(1)(a) of the Finance Act 1984 (c. 43).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order increases the limits of the amount of income tax, capital gains tax, corporation tax (and development land tax), and of the amount of any instalment payable under any assessment to any such tax, which is recoverable in summary proceedings in magistrates' courts in England and Wales and Northern Ireland from £250 to £500 with effect from 11th September 1989.

The increases apply automatically by virtue of the relevant legislative provisions to –

- (a) PAYE deductions from emoluments paid to employees made by employers under the Income Tax (Employments) Regulations 1973 (S.I. 1973/334);
- (b) deductions from payments to sub-contractors in the construction industry made by contractors under the Income Tax (Sub-contractors in the Construction Industry) Regulations 1975 (S.I. 1975/1960); and
- (c) Class 1 and Class 4 contributions under the Social Security Act 1975 (c.14) and the Social Security (Northern Ireland) Act 1975 (c.15).

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