
STATUTORY INSTRUMENTS

1991 No. 1625

INCOME TAXMAGISTRATES' COURTS

The Recovery of Tax in Summary
Proceedings (Financial Limits) Order 1991

<i>Made</i>	- - - -	<i>16th July 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th July 1991</i>
<i>Coming into force</i>	- -	<i>1st September 1991</i>

The Treasury, in exercise of the powers conferred on them by section 65(5) of the Taxes Management Act 1970(1), 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 1991 and shall come into force on 1st September 1991.

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(2) for “£500” in each place where it occurs there shall be substituted “£1,000”.

Irvine Patnick
Nicholas Baker
Two of the Lords Commissioners of Her
Majesty’s Treasury

16th July 1991

(1) 1970 c. 9; section 65(5) was added by section 57(1)(c) of the Finance Act 1984 (c. 43).
(2) Section 65(1) was amended by section 57(1)(a) of the Finance Act 1984 and by S.I. 1989/1300.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which takes effect from 1st September 1991, increases the limits of the amount of tax which is recoverable summarily in magistrates' courts in England, Wales and Northern Ireland from £500 to £1,000. The Order applies where an amount of tax is due and payable under an assessment to income tax, corporation tax or capital gains tax; and where the tax under an assessment to any of those taxes is payable by instalments, and any of those instalments is due and payable.

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).