
STATUTORY INSTRUMENTS

1991 No. 435

INCOME TAX

The Income Tax (Employments) (No. 20) Regulations 1991

<i>Made</i>	- - - -	<i>4th March 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>5th March 1991</i>
<i>Coming into force</i>	- -	<i>6th April 1991</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 203 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Employments) (No. 20) Regulations 1991 and shall come into force on 6th April 1991.

Amendments to the Income Tax (Employments) Regulations 1973

2. In proviso (i) to regulation 18(3) and in regulation 55(4) of the Income Tax (Employments) Regulations 1973(2) for “£100” there shall be substituted “£200”.

4th March 1991

A. J. Isaac
L. J. H. Beighton
Two of the Commissioners of Inland Revenue

(1) 1988 c. 1; section 203 was amended by sections 35 and 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39), and by sections 45(3) and 187(1) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26), and extended by section 98A of the Taxes Management Act 1970 (c. 9) as inserted by section 165(1) of the Finance Act 1989.

(2) S.I.1973/334; relevant amending instruments are S.I. 1981/44, 1982/66 and 1988/637.

Status: This is the original version (as it was originally made).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 Regulations)

These Regulations, which come into force on 6th April 1991, and which amend the Income Tax (Employments) Regulations 1973, increase from £100 to £200 the amount of tax which an employer may repay to a new employee through the PAYE scheme without reference to the Inspector and the limit above which the Department of Employment (or, in Northern Ireland, the Department of Health and Social Services) must inform the Inspector of a notional repayment due to an unemployed claimant of social security benefits, part of which is taxable.