STATUTORY INSTRUMENTS

1995 No. 1223

INCOME TAX

The Income Tax (Employments) (Amendment No. 3) Regulations 1995

Made - - - - 4th May 1995
Laid before the House of
Commons - - - - 4th May 1995
Coming into force - - 25th May 1995

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 203(2) of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

- **1.** These Regulations may be cited as the Income Tax (Employments) (Amendment No. 3) Regulations 1995 and shall come into force on 25th May 1995.
- **2.** In regulation 54(4) of the Income Tax (Employments) Regulations 1993(**2**) for the words from "for the purposes of" to the end there shall be substituted the words "for the purposes of proceedings under sections 65, 66 and 67 of the Management Act(**3**).".

S. C. T. Matheson
C. W. Corlett
Two of the Commissioners of Inland Revenue

4th May 1995

^{(1) 1988} c. 1; section 203(2) was amended by section 128(1) of the Finance Act 1988 (c. 39) and (prospectively) by paragraph 38 of Schedule 19, and Part V(23) of Schedule 26, to the Finance Act 1994 (c. 9).

⁽²⁾ S.I. 1993/744

^{(3) 1970} c. 9. Section 65 was amended by section 57(1) of the Finance Act 1984 (c. 43) and S.I. 1991/1625, and (prospectively) by paragraph 19 of Schedule 19 to the Finance Act 1994. Section 66 was amended by section 57(2) of the Finance Act 1984, paragraph 36 of Schedule 2 to the County Courts Act 1984 (c. 28), Part II of Schedule 1 to S.I. 1980/397 (N.I.3) and Part I of the Schedule to S.I. 1991/724 (L.5). Section 67 was amended by section 58(1) of, and Part III of Schedule 15 to, the Finance Act 1976 (c. 40), and by section 156 of the Finance Act 1995 (c. 4).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 54(4) of the Income Tax (Employments) Regulations 1993 (S.I.1993/744) (recovery of PAYE tax) so as to omit the reference to summary proceedings. The change reflects an amendment made by section 156 of the Finance Act 1995 (c. 4) to section 67 of the Taxes Management Act 1970 (c. 9) (proceedings for tax in sheriff court).