
STATUTORY INSTRUMENTS

1996 No. 1312

INCOME TAX

**The Income Tax (Employments)
(Amendment No. 3) Regulations 1996**

<i>Made</i>	- - - -	<i>14th May 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>15th May 1996</i>
<i>Coming into force</i>		<i>5th June 1996</i>

**THE INCOME TAX (EMPLOYMENTS)
(AMENDMENT NO. 3) REGULATIONS 1996**

1. Citation and commencement
 2. Interpretation
 3. Amendments to the principal Regulations
 4. In regulation 7(2)(e) the words “in respect of Schedule E”...
 5. In regulation 9(2), for sub-paragraph (a) and the word “or”...
 6. In regulation 11(3), for the words from “in accordance with”...
 7. In regulation 46AA(3), for the word “requirement” there shall be...
 8. (1) In regulation 49, for paragraph (8) there shall be...
 9. In regulation 53(1) after the words “subsequent year” there shall...
 10. After regulation 53 there shall be inserted— Interest on tax...
 11. In regulation 63(5) for the words from “in accordance with”...
 12. In regulations 68(1) and 88(1) for the word “After” in...
 13. For regulation 99 there shall be substituted— Assessment Nothing in these Regulations shall prevent an assessment (whether made...
 14. In regulation 101— (a) in paragraph (4)(d) the words “in...
 15. After regulation 101 there shall be inserted— Recovery of overpayments...
 16. (1) In regulation 102, paragraph (2)(a) shall be omitted.
 17. (1) In regulation 104— (a) in paragraph (7)(b) for the...
 18. (1) In regulation 105, paragraph (2) shall be omitted.
 19. Revocations and savings
- Signature
Explanatory Note