
STATUTORY INSTRUMENTS

1996 No. 2381

INCOME TAX

**The Income Tax (Employments)
(Amendment No. 4) Regulations 1996**

Made - - - - 12th September 1996
*Laid before the House of
Commons* - - - - 13th September 1996
Coming into force - - 7th October 1996

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 203 and 204 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) (Amendment No. 4) Regulations 1996 and shall come into force on 7th October 1996.

Interpretation

2. In these Regulations “the principal Regulations” means the Income Tax (Employments) Regulations 1993(2), and “regulation” means a regulation of the principal Regulations.

Amendments to the principal Regulations

3. In regulation 81(3)—

(a) for the definition of “benefit” there shall be substituted the following definition—

““benefit” means a payment in accordance with—

(a) the Social Security Act 1986(4) or the Social Security Contributions and Benefits Act 1992(5) or, in Northern Ireland, the Social Security (Northern

(1) 1988 c. 1. Section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39), section 45(3) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26), and paragraph 38 of Schedule 19, and Part V(23) of Schedule 26, to the Finance Act 1994 (c. 9). Section 204 was amended by paragraph 14 of Schedule 2 to the Jobseekers Act 1995 (c. 18).

(2) S.I. 1993/744; a relevant amending instrument is S.I. 1995/853.

(3) Amended by S.I. 1995/853.

(4) 1986 c. 50.

(5) 1992 c. 4.

Status: This is the original version (as it was originally made).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

Ireland) Order 1986⁽⁶⁾ or the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁷⁾, or

(b) the Jobseekers Act 1995 or, in Northern Ireland, the Jobseeker's (Northern Ireland) Order 1995⁽⁸⁾,

which includes taxable benefit;"

(b) in the definition of "taxable benefit" after the word "section" there shall be inserted the words "151A or"⁽⁹⁾.

4. In regulation 83—

(a) in paragraph (1)(a) for the words from "Employment" to "that Department" there shall be substituted the words "Social Security";

(b) paragraph (2) shall be omitted.

C W Corlett

G H Bush

12th September 1996

Two of the Commissioners of Inland Revenue

⁽⁶⁾ S.I. 1986/1888 (N.I. 18).

⁽⁷⁾ 1992 c. 7.

⁽⁸⁾ S.I. 1995/2705 (N.I.15).

⁽⁹⁾ Section 151A of the Income and Corporation Taxes Act 1988 was inserted by paragraph 12 of Schedule 2 to the Jobseekers Act 1995.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Employments) Regulations 1993 (S.I.1993/774) (“the principal Regulations”) so as to ensure that PAYE is applied to the new jobseekers allowance, introduced by the Jobseekers Act 1995 (c. 18) to replace unemployment benefit and income support paid to the unemployed with effect from 7th October 1996.

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 substitutes the definition of “benefit” in regulation 81 of the principal Regulations (social security benefits), and amends the definition of “taxable benefit” in that regulation, so that both definitions include a reference to jobseekers allowance.

Regulation 4 amends regulation 83 of the principal Regulations so that the definition of “the Department” in that regulation refers to the Department of Social Security as the Department responsible in Great Britain for the operation of PAYE in respect of payments of jobseekers allowance.