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STATUTORY INSTRUMENTS

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**1996 No. 2554**

**INCOME TAX**

**The Income Tax (Employments)  
(Amendment No. 5) Regulations 1996**

*Made* - - - - *7th October 1996*  
*Laid before the House of*  
*Commons* - - - - *9th October 1996*  
*Coming into force* - - *1st November 1996*

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:

1. These Regulations may be cited as the Income Tax (Employments) (Amendment No. 5) Regulations 1996 and shall come into force on 1st November 1996.

2. The Income Tax (Employments) Regulations 1993(2) shall be amended in accordance with regulations 3 and 4.

3. In regulation 29, for paragraph (1)(3) there shall be substituted the following paragraph—

“(1) This regulation applies to an employee within regulation 28(1)(a) who certifies, on a form provided by the Board and delivered to the employer—

- (a) that he is taking up employment for the first time after a period of full-time education,
- (b) that he has not made a claim as defined in regulation 81, and
- (c) that he is not in receipt of a pension.”

4. In regulation 30, for paragraph (1)(4) there shall be substituted the following paragraph—

“(1) This regulation applies to an employee within regulation 28(1)(a), who is not within regulation 29, and who certifies, on a form provided by the Board and delivered to the employer—

- (a) that the employment is his only or main employment, and

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(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).  
(2) S.I. 1993/744; a relevant amending instrument is S.I. 1993/2276.  
(3) Regulation 29(1) was amended by regulation 4 of S.I. 1993/2276.  
(4) Regulation 30(1) was amended by regulation 4 of S.I. 1993/2276.

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**Status:** This is the original version (as it was originally made).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

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(b) that he is not in receipt of a pension.”

7th October 1996

*S C T Matheson*  
*G H Bush*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Income Tax (Employments) Regulations 1993 (S.I.1993/744) (“the principal Regulations”).

Regulations 29 and 30 of the principal Regulations provide for an employer to deduct tax from emoluments paid to an employee for whom the employer does not have a code authorisation. Regulation 29 applies in circumstances where the employee certifies that he is taking up employment for the first time after a period of full-time education and that he has not made a claim to a social security benefit. Regulation 30 (which applies only to an employee who is not within regulation 29) applies in circumstances where the employee certifies that the employment is his only or main employment.

Regulation 3 of these Regulations amends regulation 29 of the principal Regulations by adding the requirement that the regulation only applies in circumstances where the employee certifies that he is not in receipt of a pension; and regulation 4 of these Regulations makes a corresponding amendment to regulation 30 of the principal Regulations.