
STATUTORY INSTRUMENTS

1997 No. 214

INCOME TAX

**The Income Tax (Employments)
(Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>3rd February 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th February 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</i>

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:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations 1997 and shall come into force on 1st April 1997.

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 paragraph (1) of regulation 59, in the definition of “reserve and auxiliary forces”, for the word “includes” there shall be substituted the word “means”.

4. For paragraph (2) of that regulation there shall be substituted the following paragraphs—

“(2) The forces specified in this paragraph are—

- (a) Royal Fleet Reserve (including officers of the retired and emergency lists of the Royal Navy and Royal Marines),
- (b) Royal Naval Reserve (including Queen Alexandra’s Royal Naval Nursing Service Reserve),

(1) 1988 c. 1; section 203(2) was amended by section 128(1) of the Finance Act 1988 (c. 39) and 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, to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made).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

- (c) Royal Marines Reserve,
- (d) Army Reserve (including Regular Army Reserve of Officers),
- (e) Territorial Army,
- (f) Air Force Reserve,
- (g) Royal Auxiliary Air Force,
- (h) Officers, Adult Instructors and Adult Warrant Officers of the Sea Cadet Corps, Army Cadet Force, Air Training Corps or Combined Cadet Force, and
- (j) Merchant Navy Reserve.

(3) In paragraph (2)(f) "Air Force Reserve" includes Royal Air Force Reserve of Officers, Royal Air Force Volunteer Reserve (including University Air Squadron members) and Class E Reserve of Airmen."

3rd February 1997

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Chapter II of Part VI of the PAYE Regulations makes special provision for emoluments paid to members of the reserve and auxiliary forces. The forces to which the Chapter applies include those specified in regulation 59(2) of the PAYE Regulations.

These Regulations amend the PAYE Regulations so as to provide that the reserve and auxiliary forces to which the Chapter applies are those specified in a substituted regulation 59(2). The new paragraph takes account of the changes made by the enactment and implementation of the Reserve Forces Act 1996 (c. 14).