

**1999 No. 824**

**INCOME TAX**

**The Income Tax (Employments) (Amendment No. 2)  
Regulations 1999**

*Made - - - - 16th March 1999*

*Laid before the House of Commons 16th March 1999*

*Coming into force 6th April 1999*

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

**1.** These Regulations may be cited as the Income Tax (Employments) (Amendment No. 2) Regulations 1999 and shall come into force on 6th April 1999.

**2.** In regulation 41(3) of the Income Tax (Employments) Regulations 1993<sup>(b)</sup> for “£600” there shall be substituted “£1000”.

*S C T Matheson  
G H Bush*

16th March 1999

Two of the Commissioners of Inland Revenue

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<sup>(a)</sup> 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).

<sup>(b)</sup> S.I. 1993/744; a relevant amending instrument is S.I. 1995/216.

## EXPLANATORY NOTE

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

Regulation 41 of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744) (“the PAYE Regulations”) enables an employer to account to the collector for tax liable to be deducted under PAYE from payments to employees made by him in any quarterly period in a year of assessment within 14 days of the end of that quarterly period, rather than having to account within 14 days of the end of any income tax month for tax which he was liable to deduct from payments made in that month. The employer may only account on a quarterly basis if he has reasonable grounds for believing that the average monthly total amount to be paid to the collector in the year of assessment in respect of PAYE tax, national insurance contributions and deductions from payments to sub-contractors in the construction industry will not exceed the amount specified in regulation 41(3) of the PAYE Regulations.

These Regulations increase the amount specified in regulation 41(3) of the PAYE Regulations from £600 to £1000 with effect from 6th April 1999, that is, from the beginning of the year of assessment 1999–00.

The costs savings and other benefits for employers to whom this amending provision applies are set out in a Regulatory Impact Assessment a copy of which has been placed in the library of the House of Commons or may be obtained from Inland Revenue, Room 36, New Wing, Somerset House, Strand, London WC2R 1LB, or from the Inland Revenue web site at <http://www.inlandrevenue.gov.uk>.

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