
 STATUTORY INSTRUMENTS

 1969 No. 688
 INCOME TAX

The Income Tax (Employments) (No. 4) Regulations 1969

<i>Made</i> - - -	14th May 1969
<i>Laid before the</i>	
<i>House of Commons</i>	20th May 1969
<i>Coming into Operation</i>	22nd June 1969

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 157 of the Income Tax Act 1952(a), hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 4) Regulations 1969, and shall come into operation on the 22nd day of June 1969.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(3) In these Regulations the expression “the Principal Regulations” means the Income Tax (Employments) Regulations 1965(c) as amended by the Income Tax (Employments) (No. 2) Regulations 1966(d) and the Income Tax (Employments) (No. 3) Regulations 1969(e).

2. Regulations 19 and 29 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after the 22nd day of June, 1969, as if for any reference to a rate of £5 5s. 0d. or more a week there were substituted a reference to a rate of £6 5s. 0d. or more a week, and as if for any reference to a rate of £22 15s. 0d. or more a month there were substituted a reference to a rate of £27 or more a month.

By Order of the Commissioners of Inland Revenue.

J. Webb,
 Secretary.

14th May 1969.

 EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide for raising the limit of weekly or monthly pay above which an employer has to operate the Pay As You Earn scheme for every employee, to take into account the increased Income Tax allowances proposed in the Finance Bill 1969.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	(b) 52 & 53 Vict. c. 63.
(c) S.I. 1965/516 (1965 I, p. 1321).	(d) S.I. 1966/1373 (1966 III, p. 3691).
(e) S.I. 1969/170 (1969 I, p. 440).	