

1972 No. 552

## INCOME TAX

**The Income Tax (Employments) (No. 10) Regulations 1972**

<i>Made</i>	- - -	<i>6th April 1972</i>
<i>Laid before the House of Commons</i>		<i>13th April 1972</i>
<i>Coming into Operation</i>		<i>4th May 1972</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 204 of the Income and Corporation Taxes Act 1970(a), hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 10) Regulations 1972, and shall come into operation on 4th May 1972.

(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(d).

2. Regulations 19 and 29 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after 4th May 1972, as if for any reference to a rate of £8 or more a week there were substituted a reference to a rate of £11 or more a week, and as if for any reference to a rate of £34.50 or more a month there were substituted a reference to a rate of £47 or more a month.

By Order of the Commissioners of Inland Revenue.

*A. H. Dalton,*  
Secretary.

6th April 1972.

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 EXPLANATORY NOTE
 

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*(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 1972.

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(a) 1970 c. 10.                      (b) 1889 c. 63.                      (c) S.I. 1965/516 (1965 I, p. 1321).  
 (d) The relevant amending instruments are: S.I. 1966/1373, 1969/170, 688, 1970/666  
 (1966 III, p. 3691; 1969 I p. 440; II, p. 1859; 1970 II, p. 2166).

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