
 STATUTORY INSTRUMENTS

1980 No. 505

INCOME TAX

The Income Tax (Employments) (No. 10) Regulations 1980

Made - - - - - 9th April 1980
Laid before the House of Commons 16th April 1980
Coming into Operation - - - 1st June 1980

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. These Regulations may be cited as the Income Tax (Employments) (No. 10) Regulations 1980, and shall come into operation on 1st June 1980.

2. Regulations 20 and 30 of the Income Tax (Employments) Regulations 1973(b) shall have effect, as regards payments of emoluments made on or after 1st June 1980, as if for any reference to a rate of more than £22 a week there were substituted a reference to a rate of more than £26.50 a week, and as if for any reference to a rate of more than £97 a month there were substituted a reference to a rate of more than £114.50 a month.

By Order of the Commissioners of Inland Revenue.

J. D. Taylor Thompson,
 Secretary.

9th April 1980

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st June 1980, raise 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 for 1980/81.

(a) 1970 c. 10.

(b) S.I. 1973/334; relevant amending regulations are S.I. 1974/2102, 1975/728, 1976/950, 1977/700, 1978/326, 1979/747.

