
STATUTORY INSTRUMENTS

1993 No. 744

INCOME TAX

The Income Tax (Employments) Regulations 1993

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>6th April 1993</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 203, 204 and 824(5) of the Income and Corporation Taxes Act 1988⁽¹⁾, and section 98A(1) of the Taxes Management Act 1970⁽²⁾, hereby make the following Regulations:

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- (1) 1988 c. 1; section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39) and by section 45(3) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26); section 824(5) was amended by section 158(2) of, and Part VIII of Schedule 17 to, the Finance Act 1989.
- (2) 1970 c. 9; section 98A was inserted by section 165(1) of the Finance Act 1989.