
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations consolidate the Regulations relating to income tax subject to Pay As You Earn. The principal Regulations consolidated are the Income Tax (Employments) Regulations 1973 (S.I.1973/334) (as amended); but these Regulations also consolidate the Income Tax (Councillors' Attendance Allowances) Regulations 1974 (S.I.1974/340), the Income Tax (Reserve and Auxiliary Forces) Regulations 1975 (S.I.1975/91) (as amended), the Income Tax (Repayment Supplement) Regulations 1975 (S.I.1975/1283) and the Income Tax (Holiday Pay) Regulations 1981 (S.I.1981/1648).