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STATUTORY INSTRUMENTS

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**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

**PART IX  
SUPPLEMENTAL**

**General savings**

**111.** In relation to tax liable, under the Income Tax (Employments) Regulations 1973<sup>(1)</sup>, the Income Tax (Councillors' Attendance Allowances) Regulations<sup>(2)</sup>, the Income Tax (Reserve and Auxiliary Forces) Regulations 1975<sup>(3)</sup> and the Income Tax (Holiday Pay) Regulations 1981<sup>(4)</sup> ("the revoked Regulations") to be deducted from emoluments paid before 6th April 1993, these Regulations shall have effect as if the tax had been liable to be deducted under these Regulations, and accordingly references to any provision of these Regulations shall, where the context so requires, be construed as references to the corresponding provision of the revoked Regulations.

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(1) S.I. 1973/334, amended by S.I. 1974/2102, 1975/728, 1976/381 and 950, 1977/700, 1978/326 and 1196, 1979/747, 1980/505, 1981/44, 1982/1 and 66, 1984/1858, 1985/350, 1986/2212, 1988/637, 1989/1289, 1990/79, 1991/435 and 1080 and 1992/1059 and 3180.  
(2) S.I. 1974/340.  
(3) S.I. 1975/91, amended by S.I. 1989/1905.  
(4) S.I. 1981/1648.