1969 No. 170

INCOME TAX

The Income Tax (Employments) (No. 3) Regulations 1969

Made - - - 14*th February* 1969

Laid before the House of Commons 20*th February* 1969

Coming into Operation 6*th April* 1969

The Commissioners of Inland Revenue, in exercise of their powers under section 157 of the Income Tax Act 1952(**a**) hereby make the following Regulations :—

1.—(1) These Regulations shall come into operation on 6th April 1969, and may be cited as the Income Tax (Employments) (No. 3) Regulations 1969.

(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 by the Income Tax (Employments) (No. 2) Regulations 1966(**d**).

2. The Principal Regulations shall be varied by deleting from Regulation 17 the proviso to paragraph (2).

By Order of the Commissioners of Inland Revenue.

J. Webb,
Secretary.

14th February 1969.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations further amend the Income Tax (Employments) Regulations 1965 by removing the requirement that upon an employee's leaving employment to join the Armed Forces or Women's Services the copies of the certificate of emoluments and tax are to be sent by the employer to the Inspector. For the future, the employer will deliver them to the employee as he does when the employee leaves the employment for any other reason.

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c.10. (**b**) 52 & 53 Vict. c. 63.
(**c**) S.I. 1965/516 (1965 1, p.1321). (**d**) S.I. 1966/1373 (1966 III, p.3691).