STATUTORY INSTRUMENTS

1977 No. 700

INCOME TAX

The Income Tax (Employments) (No. 6) Regulations 1977

Made - - - - - -	15*th April* 1977
Laid before the House of Commons	25*th April* 1977
Coming into Operation - -	18*th May* 1977

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.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 6) Regulations 1977, and shall come into operation on 18th May 1977.

(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 Principal Regulations" means the Income Tax (Employments) Regulations 1973(**c**) as amended(**d**).

2. Regulations 20 and 30 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after 18th May 1977, as if for any reference to a rate of more than £14·25 a week there were substituted a reference to a rate of more than £15·50 a week, and as if for any reference to a rate of more than £62 a month there were substituted a reference to a rate of more than £68 a month.

By Order of the Commissioners of Inland Revenue.

J. D. Taylor Thompson,
Secretary.

15th April 1977.

(**a**) 1970 c. 10. (**b**) 1889 c. 63. (**c**) S.I. 1973/334 (1973 I, p. 1147).

(**d**) The relevant amending Regulations are S.I. 1974/2102, 1975/728, 1976/950 (1974 III, p. 8189; 1975 II, p. 2668; 1976 II, p. 2476).

EXPLANATORY NOTE

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

These Regulations, which come into operation on 18th May 1977, 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 1977/78.

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