INCOME TAX

EMPLOYMENTS

The Income Tax (Employments) (No. 7) Regulations, 1948

1948 No. 464

Made - - - - - - - - -	*8th March*, 1948
Laid before the House of Commons	*9th March*, 1948
Coming into Operation - - -	*6th April*, 1948

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 2 of the Income Tax (Employments) Act, 1943(**a**), hereby make the following Regulations:—

1. These Regulations may be cited as the Income Tax (Employments) (No. 7) Regulations, 1948, and shall come into operation on the 6th day of April, 1948.

2. Regulation 10 of the Income Tax (Employments) Regulations, 1944(**b**), (which provides that after the Inspector has determined the appropriate code he shall give notice of his determination to the employee) shall have effect for any year in those cases only where the appropriate code as determined by the Inspector for that year is different from the code for the year preceding that year.

By Order of the Commissioners of Inland Revenue.

W. G. E. Burnett,
Secretary.

8th March, 1948.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The Pay as you Earn Regulations require the Inspector, before he sends the tax deduction card to the employer, to give notice to the employee of the code number which he has determined. In order to save work in tax offices, this requirement was dispensed with for 1945-46 and 1946-47 in the numerous cases in which the code number was the same as for the previous year. (A similar dispensation was not necessary for 1947-48 as all code numbers were altered for that year.) The present Regulations authorise the indefinite continuance of this procedure, which saves man-power and many millions of forms and envelopes.

(**a**) 6 & 7 Geo. 6. c. 45. (**b**) S.R. & O. 1944 (No. 251) I, p. 333.