STATUTORY INSTRUMENTS

1971 No. 21

INCOME TAX

The Income Tax (Employments) (No. 7) Regulations 1971

Made - - - - - -	*8th January* 1971
Laid before the House of Commons	*15th January* 1971
Coming into Operation - -	*6th April* 1971

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 shall come into operation on the 6th day of April 1971, and may be cited as the Income Tax (Employments) (No. 7) Regulations 1971.

(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 (**d**).

2. Paragraph (3)(*c*) of Regulation 17 of the principal Regulations shall have effect as if for the amount of £10 there were substituted the amount of £20.

By Order of the Commissioners of Inland Revenue.

Alan Lord,
Secretary.

8th January 1971.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations increase from £10 to £20 the amount which an employer can repay to a new employee without authority from the Inspector of Taxes.

(**a**) 1970 c. 10. (**b**) 52 & 53 Vict. c. 63.
(**c**) S.I. 1965/516 (1965 I, p. 1321).
(**d**) The amending Regulations are not relevant to the subject matter of these Regulations.