The Income Tax (Employments) (No. 9) Regulations, 1948

1948 No. 1819

Made - - - - - - - 30*th July*, 1948
Coming into Operation - - - 30*th July*, 1948
Laid before the House of Commons 3*rd August*, 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. 9) Regulations, 1948, and shall come into operation on the 30th day of July, 1948.

2. Paragraph (1) of Regulation 2 of the Income Tax (Employments) Regulations, 1944(**b**), shall have effect as if the following proviso were inserted after the definition of " emoluments ":—

" Provided that as regards the year 1948-49 sums paid in respect of expenses to which section 38 of the Finance Act, 1948(**c**), applies shall not be treated as emoluments for the purposes of these Regulations unless the Inspector so directs ".

By Order of the Commissioners of Inland Revenue.

W. G. E. Burnett,
Secretary.

30th July, 1948.

EXPLANATORY NOTE

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

1. These Regulations authorise employers to ignore, for the purposes of P.A.Y.E. during the income tax year 1948-49, certain expenses payments which are required by Part IV of the Finance Act, 1948, to be included in the assessable emoluments of the recipient, subject to any deduction which may be due under Rule 9 of Schedule E of the Income Tax Act, 1918, for expenses incurred wholly, exclusively and necessarily in the performance of the duties of his office or employment.

2. The Regulations are necessary because it is impracticable in the middle of the income tax year to give effect in the P.A.Y.E. code to the deduction to which the person receiving the expenses payments may be entitled under Rule 9. The employer will not, therefore, deduct tax from the expenses payments made by him in 1948-49 (unless a special arrangement is made between

(**a**) 6 & 7 Geo. 6. c. 45. (**b**) S.R. & O. 1944 (No. 251) I, p. 333.
(**c**) 11 & 12 Geo. 6. c. 49.

the tax office and the person who receives the expenses) and any liability to tax on the payments will be dealt with when the assessment is made after the end of the year.

3. For 1949-50 and subsequent years the employer will be required to include the expenses payments (unless excepted by notification under Section 42 of the Finance Act, 1948) in the emoluments from which he deducts tax, and to deduct by reference to a code number which will take into account the estimated deduction due under Rule 9.

INDIA

PENSION FUNDS

The Government of India (Family Pension Funds) (Amendment) Order, 1948

1948 No. 1841

Made - - - - *5th August,* 1948

At the Court at Buckingham Palace, the 5th day of August, 1948

Present,

The King's Most Excellent Majesty in Council

Whereas in the exercise of the powers conferred on him by section two hundred and seventy-three of the Government of India Act, 1935(a), His Majesty in Council was pleased to make the Government of India (Family Pension Funds) Order, 1936(b) and thereafter to amend the same by various Orders (the Order as so amended being hereinafter referred to as "the principal Order"):

And Whereas by sub-section (2) of Section three hundred and nine of the said Act His Majesty in Council is empowered to revoke or vary any Order previously made by him in Council under the said Act:

And Whereas it is expedient to amend the provisions of the principal Order relating to the investment by the Commissioners for the Indian Family Pensions Funds of the sum in their hands:

And Whereas a draft of the Order has been laid before Parliament in accordance with the provisions of sub-section (1) of Section three hundred and nine of the said Act and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in the exercise of the said powers, and of all other powers enabling Him in that behalf is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows:—

1. The Order may be cited as the Government of India (Family Pension Funds) (Amendment) Order, 1948.

(a) 26 Geo. 5 & 1 Edw. 8. c. 2. (b) S.R. & O. 1936 (No. 1310) I, p. 1385.