STATUTORY INSTRUMENTS

1961 No. 1596

INCOME TAX

The Income Tax (Employments) (No. 9) Regulations, 1961

Made - - - -	17*th August*, 1961
Laid before the House of Commons	22*nd August*, 1961
Coming into Operation	6*th October*, 1961

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 157 of the Income Tax Act, 1952(a), hereby make the following Regulations :—

1.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 9) Regulations, 1961, and shall come into operation on the 6th day of October, 1961.

(2) The Interpretation Act, 1889(b), shall apply to these Regulations as it applies to an Act of Parliament.

2. In these Regulations the expression " the principal Regulations " means the Income Tax (Employments) Regulations, 1950(c), as amended(d).

3. Regulation 29 of the principal Regulations shall have effect as if the first sub-paragraph of paragraph (1) of that Regulation were deleted and the following were inserted :—

" (1) Not later than 14 days after the end of the year the employer shall render to the Collector in such form as the Commissioners of Inland Revenue may approve or prescribe—

(*a*) in respect of each employee, a return showing the total amount of the emoluments paid by him to the employee during the year, the appropriate code, and the total net tax deducted from the emoluments ; and

(*b*) in respect of each employee other than an employee to whom Regulation 29A of these Regulations applies, a return showing the amount of all payments of emoluments made by the employer on behalf of the employee and particulars of any emoluments given by the employer to the employee otherwise than in money."

4.—(1) Regulation 29A of the principal Regulations shall have effect as if for the words " fourteen " and " the total amounts " there were substituted the words " thirty " and " particulars ", respectively.

(2) In the said Regulation 29A at the end of head (*c*) the word " and " shall be deleted and there shall be inserted :—

" (*cc*) any emoluments given by the employer to the employee otherwise than in money ; and "

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. (b) 52 & 53 Vict. c. 63. (c) S.I. 1950/453 (1950 I, p. 1069).
(d) S.I.1951/836, 1952/1004, 1758, 1954/1577, 1955/835, 1958/1166, 1961/591 (1951 I, p. 1122; 1952 I, pp.1219, 1220; 1954 I, p.992; 1955 I, p.1017; 1958 I, p.1258; 1961 I, p.1310).

By Order of the Commissioners of Inland Revenue.

E. R. Brookes,
Secretary.

17th August, 1961.

EXPLANATORY NOTE

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

These Regulations make two minor amendments to the Regulations governing Pay As You Earn.

Regulation 3 extends the requirements as regards returns to be made by employers. The existing requirement, reproduced in paragraph (1) (*a*), is that an employer shall make a return of the emoluments paid to each employee during the year. Regulation 3 introduces, in paragraph (1) (*b*), a further requirement that the employer shall also make a return of the emoluments paid on behalf of, or given otherwise than in money to, each employee.

In relation to directors and certain employees, to whom special provisions apply (Part VI (II), Income Tax Act, 1952), Regulation 4 provides for more detailed information to be given about expenses allowances and other payments to or for their benefit. It also extends the time limit for making the return of those items from fourteen to thirty days after the end of the tax year.