STATUTORY INSTRUMENTS

1979 No. 747

INCOME TAX

The Income Tax (Employments) (No. 9) Regulations 1979

Made - - - - - -	*28th June* 1979
Laid before the House of Commons	*5th July* 1979
Coming into Operation - -	*6th October* 1979

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. These Regulations may be cited as the Income Tax (Employments) (No. 9) Regulations 1979, and shall come into operation on 6th October 1979.

2. Regulations 20 and 30 of the Income Tax (Employments) Regulations 1973(**b**) shall have effect, as regards payments of emoluments made on or after 6th October 1979, as if for any reference to a rate of more than £18.50 a week there were substituted a reference to a rate of more than £22 a week, and as if for any reference to a rate of more than £80 a month there were substituted a reference to a rate of more than £97 a month.

By Order of the Commissioners of Inland Revenue.

J. D. Taylor Thompson,
Secretary.

28th June 1979.

EXPLANATORY NOTE

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

These Regulations, which come into operation on 6th October 1979, 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 1979/80.

(**a**) 1970 c. 10.

(**b**) S.I. 1973/334; relevant amending regulations are S.I. 1974/2102, 1975/728, 1976/950, 1977/700, 1978/326.

SI 1979/747
ISBN 0-11-093747-3

