STATUTORY INSTRUMENTS

1999 No. 823

INCOME TAX

The Income Tax (Paying and Collecting Agents) (Amendment) Regulations 1999

Made - - - -	*15th March 1999*
Laid before the House of Commons	*16th March 1999*
Coming into force	*6th April 1999*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 118A(1)(n) and 118G(2) and (4)(i) of the Income and Corporation Taxes Act 1988**(a)**, hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Paying and Collecting Agents) (Amendment) Regulations 1999 and shall come into force on 6th April 1999.

2. In regulation 2B(2) of the Income Tax (Paying and Collecting Agents) Regulations 1996**(b)** for the words "and the Personal Equity Plan Regulations 1989**(c)**" there shall be substituted ", the Personal Equity Plan Regulations 1989 and the Individual Savings Account Regulations 1998**(d)**".

S C T Matheson
G H Bush
15th March 1999 Two of the Commissioners of Inland Revenue

(a) 1988 c. 1; sections 118A to 118K were inserted as Chapter VIIA of Part IV of the Income and Corporation Taxes Act 1988 by paragraph 1 of Schedule 29 to the Finance Act 1996 (c. 8). Section 118A was amended by section 38(2) and (3) of the Finance (No. 2) Act 1997 (c. 58).

(b) S.I. 1996/1780, amended by S.I. 1997/2705.

(c) S.I. 1989/469, amended by S.I. 1990/678, 1991/733, 2774, 1992/623, 1993/756, 1995/1539, 3287, 1996/846, 1355, 1997/511, 1716, 1998/1869.

(d) S.I. 1998/1870, amended by S.I. 1998/3174.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Paying and Collecting Agents) Regulations 1996 (S.I. 1996/1780) ("the principal Regulations").

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulation 2B of the principal Regulations (inserted by S.I. 1997/2705) so that the references to "plan" and "plan manager" also fall to be construed in accordance with the Individual Savings Account Regulations 1998 (S.I. 1998/1870).

£1.00

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WO 4411 3/99 ON (MFK)