STATUTORY INSTRUMENTS

1972 No. 339

POLICE

The Police (Amendment) (No. 2) Regulations 1972

Made - - -	*6th March* 1972
Laid before Parliament	*15th March* 1972
Coming into Operation	*6th April* 1972

In exercise of the powers conferred on me by section 33 of the Police Act 1964(**a**), and after consulting the Police Council for the United Kingdom in accordance with section 4(4) of the Police Act 1969(**b**), I hereby make the following Regulations:—

1. These Regulations may be cited as the Police (Amendment) (No. 2) Regulations 1972.

2. These Regulations shall come into operation on 6th April 1972 and shall have effect—

(*a*) for the purposes of Regulation 4 thereof, as from 15th February 1971;

(*b*) for the purposes of Regulation 5 thereof, as from 6th April 1964;

(*c*) for the purposes of Regulation 6 thereof, as from 6th April 1972;

(*d*) for the purposes of Regulation 7 thereof, as from 10th February 1964.

3. In these Regulations any reference to the principal Regulations is a reference to the Police Regulations 1971(**c**), as amended(**d**).

4. For Regulation 45 of the principal Regulations (compensatory grant) there shall be substituted the following Regulation:—

"*Compensatory grant*

45.—(1) In each financial year a member of a police force who, during the preceding financial year, has paid income tax or surtax attributable to the inclusion of a rent allowance or compensatory grant in his emoluments in respect of service as a member of that force shall be paid a compensatory grant.

(2) The amount of the compensatory grant made to a member of a police force in any year shall be the aggregate of—

(*a*) the amount by which the income tax in fact deducted from his emoluments in respect of service as a member of that force dur-

(**a**) 1964 c. 48.
(**b**) 1969 c. 63.
(**c**) S.I. 1971/156 (1971, p. 439).
(**d**) The amending Regulations are not relevant to the subject matter of these Regulations.

ing the preceding year, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased by the inclusion in such emoluments of a rent allowance or any compensatory grant, and

(*b*) the amount by which he satisfies the police authority that any surtax paid by him during the preceding year for any earlier year beginning on or after 6th April 1963 is increased by the inclusion in his emoluments in respect of such service during that earlier year of a rent allowance or any compensatory grant.

(3) The compensatory grant may, except in the circumstances described in paragraph (4), be paid by such instalments throughout the year in which it is payable as the police authority may determine.

(4) Where, in the course of a financial year, a member of a police force leaves the force or dies whilst serving therein, he or his personal representative, as the case may be, shall be paid the whole of the compensatory grant due to the member during that year and, in addition, shall be paid a further compensatory grant equal to that which, had he not left the force or died, would have been due to him in a subsequent year by reason of income tax deducted from, or surtax paid on, his emoluments while in fact a member of the police force.

(5) For the purposes of the preceding provisions of this Regulation—

(*a*) the expression "year" or "financial year" means a year commencing on 6th April and ending on the following 5th April;

(*b*) the expression "income tax" means income tax other than surtax;

(*c*) in the case of a member of a police force whose total income for any year which is chargeable to surtax includes income other than his emoluments in respect of service as a member of that force, any reference to the amount of surtax paid for that year shall be construed as a reference to the amount which would have been so paid had his total chargeable income for that year not included such other income; and

(*d*) where a member of a police force has served more than once in the same force, references in this Regulation to service in the force shall be construed as references to his service therein since his last appointment thereto.".

5.—(1) Where the compensatory grant made to a member of a police force in any financial year beginning on or after 6th April 1964 but before the coming into operation of the principal Regulations was less than it would have been if the Regulation substituted for Regulation 45 of the principal Regulations by the preceding Regulation had been substituted—

(*a*) with effect from 6th April 1964, for Regulation 30 of the Police Regulations 1952(**a**), as amended(**b**), (which applied in respect of the period 6th April 1964 to 1st April 1965);

(*b*) with effect from 1st April 1965, for Regulation 39 of the Police Regulations 1965(**c**), as amended(**b**), (which applied in respect of the period 1st April 1965 to 1st February 1968), and

(*c*) with effect from 1st February 1968, for Regulation 38 of the Police Regulations 1968(**d**), as amended(**b**), (which applied in respect of th

(**a**) S.I. 1952/1704 (1952 II, p. 2480).
(**b**) The amending Regulations are not relevant to the subject matter of this Regulation
(**c**) S.I. 1965/538 (1965 I, p. 1555). (**d**) S.I. 1968/26 (1968 I, p. 38).

period 1st February 1968 to 15th February 1971 when the principal Regulations came into operation),

then the member in question shall be entitled to the difference by way of an increase in compensatory grant for the financial year in question.

(2) In this Regulation the expression "financial year" means a year commencing on 6th April and ending on the following 5th April.

6. For Regulation 46 of the principal Regulations (discharge of tax liability in respect of police house or quarters) there shall be substituted the following Regulation:—

"Discharge of tax liability in respect of police house or quarters

46.—(1) Where a member of a police force is provided with a house or quarters free of rent and rates and his liability to pay income tax or surtax is increased—

(*a*) in consequence thereof, by virtue of section 185 of the Income and Corporation Taxes Act 1970(**a**) or otherwise, or

(*b*) in consequence of any payment required to be made by this Regulation,

that liability shall be discharged by the police authority in accordance with, and to the extent hereinafter provided in, this Regulation.

(2) A member of a police force shall be reimbursed the amount by which the income tax in fact deducted from his emoluments in respect of service as a member of that force, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased—

(*a*) in consequence of his being provided with a house or quarters free of rent and rates, or

(*b*) in consequence of any payment under this Regulation.

(3) Where any surtax becomes due and payable for any year by a member of a police force, the liability therefor shall be discharged by the police authority to the extent that he satisfies them that the amount thereof is increased—

(*a*) in consequence of his having been provided with a house or quarters free of rent and rates during his service as a member of that force or, where he transferred thereto from some other force, during his service as a member of that other force, or

(*b*) in consequence of any payment under this Regulation by the police authority or, where he transferred as aforesaid, by the police authority maintaining the force from which he transferred, not being a payment under paragraph (4).

(4) Where any liability to surtax would fall to be discharged by a police authority under the preceding paragraph but for the fact that the person concerned has left the police force maintained by them, otherwise than on transfer to another police force, or has died, that liability shall be discharged by the police authority and, to the extent that, in consequence of the discharge of that liability, any further surtax becomes due and payable, liability for that further surtax shall be also so discharged.

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

(5) For the purposes of the preceding provisions of this Regulation—

(*a*) the expression "income tax" means income tax other than surtax;

(*b*) in the case of a member of a police force whose total income for any year which is chargeable to surtax includes income other than emoluments in respect of his service as a member of that force or, where he transferred thereto from some other force, as a member of that other force, any reference to surtax due and payable for that year shall be construed as a reference to the surtax which would have been so due and payable had his total chargeable income for that year not included such other income.".

7.—(1) Where before the coming into operation of these Regulations a member of a police force has paid any income tax (including surtax) which arose in consequence of any house or quarters with which he was provided, free of rent, on or after 10th February 1964, being provided also free of rates, then, to the extent that liability therefor would have fallen to be discharged by a police authority under a Regulation hereinafter mentioned if in paragraph (*a*) of each such Regulation there had been inserted the words "or otherwise" after the words "section 47 of the Finance Act 1963"—

(*a*) with effect from 10th February 1964, in the case of Regulation 30A of the Police Regulations 1952, as amended(**a**), (which applied in respect of the period 10th February 1964 to 1st April 1965);

(*b*) with effect from 1st April 1965, in the case of Regulation 40 of the Police Regulations 1965, as amended(**b**), (which applied in respect of the period 1st April 1965 to 1st February 1968), and

(*c*) with effect from 1st February 1968, in the case of Regulation 39 of the Police Regulations 1968, as amended(**b**), (which applied in respect of the period 1st February 1968 to 15th February 1971), and

(*d*) with effect from 15th February 1971 in the case of Regulation 46 of the principal Regulations, as originally made, (which applies in respect of the period 15th February 1971 to 6th April 1972 when Regulation 6 of these Regulations takes effect),

then that police authority shall reimburse the member in question the amount of tax so paid by him.

(2) For the purposes of Regulation 46(1)(*b*) and (2)(*b*) of the principal Regulations, as amended by Regulation 6 of these Regulations, any payment under this Regulation shall be treated as if it were a payment under the said Regulation 46.

R. Maudling,
One of Her Majesty's Principal Secretaries of State.

Home Office,
Whitehall.
6th March 1972.

(**a**) The relevant amending Regulations are S.I. 1964/133 (1964 I, p. 246).
(**b**) The amending Regulations are not relevant to the subject matter of this Regulation.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, first, amend the Police Regulations 1971, which came into operation on 15th February 1971, and, secondly, contain related provisions in respect of periods before that date.

Regulation 4 amends, with effect from 15th February 1971, the provisions of the Regulations of 1971 relating to compensatory grant. It provides that in calculating such grant account shall be taken not only of income tax deducted under the P.A.Y.E. system but also of surtax, so far as it is referable to police emoluments. Regulation 5 contains corresponding provision in respect of the period 6th April 1964 to 15th February 1971.

Regulation 6 amends, with effect from 6th April 1972, the provisions of the Regulations of 1971 relating to the discharge of a policeman's tax liability in respect of a police house provided free of rent and rates. First, it ensures that the tax liability to be discharged by the police authority includes not only the policeman's liability in respect of the annual value of the house but also that arising from the house being provided free of rates. Regulation 7 contains corresponding provision in respect of the period 10th February 1964 to 6th April 1972. Secondly, Regulation 6 distinguishes between income tax deducted under the P.A.Y.E. system and income tax by way of surtax: surtax liability to be discharged by the police authority is limited to liability referable to police emoluments. (Regulation 7 contains no corresponding provision in this regard.)

In so far as Regulation 2 provides that the Regulations shall have retrospective effect (as mentioned above), they are made in exercise of the power conferred by section 33(4) of the Police Act 1964.

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