1964 No. 461 (S. 31)

POLICE

The Police (Scotland) Amendment (No.2) Regulations 1964

Made - - - -	19*th March* 1964
Laid before Parliament	31*st March* 1964
Coming into Operation	1*st April* 1964

In exercise of the powers conferred on me by section 11 of the Police (Scotland) Act 1956(a), and of all other powers enabling me in that behalf, and no representations having been made to me in pursuance of section 11(6) of the said Act, I hereby make the following regulations:—

1. These regulations may be cited as the Police (Scotland) Amendment (No. 2) Regulations 1964, and shall come into operation on 1st April 1964.

2. After Regulation 40 of the Police (Scotland) Regulations 1956(b), there shall be inserted the following regulation:—

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

40A. Where a member of a police force is provided with a house or quarters free of rent and rates under Regulation 38(1) of these regulations and his liability to pay income tax is increased—

(*a*) in consequence thereof, by virtue of section 47 of the Finance Act 1963(c); or

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

that liability, to the extent that it is so increased, shall be discharged by the police authority.".

Michael Noble,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
19th March 1964.

EXPLANATORY NOTE

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

These regulations amend the Police (Scotland) Regulations 1956 by providing that any liability of a member of a police force to pay income tax in respect of his occupation of a police house or quarters shall be discharged by the police authority.

(a) 4 & 5 Eliz. 2. c. 26. (b) S.I. 1956/1999 (1956 II, p. 1766). (c) 1963 c. 25.