

## 1975 No. 728

## INCOME TAX

## The Income Tax (Employments) (No. 3) Regulations 1975

Made - - - - 1st May 1975

Laid before the House of  
Commons - - - 2nd May 1975

Coming into Operation - 25th May 1975

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.—(1) These Regulations may be cited as the Income Tax (Employments) (No. 3) Regulations 1975, and shall come into operation on the 25th May 1975.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(3) In these Regulations “the Principal Regulations” means the Income Tax (Employments) Regulations 1973(c) as amended by the Income Tax (Employments) (No. 2) Regulations 1974(d).

2. Regulation 16 of the Principal Regulations shall be extended by adding after paragraph (2) the following paragraph:

“(3) The preceding paragraphs of this Regulation shall also apply to any payment of emoluments made to an employee in respect of an employment which has ceased by a trustee in bankruptcy, a receiver, a liquidator, or any other person making such a payment in respect of an obligation of a former employer, as if the person making the payment were the former employer.”.

3. Regulations 20 and 30 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after the 25th day of May 1975, as if for any reference to a rate of more than £12 a week there were substituted a reference to a rate of more than £13 a week, and as if for any reference to a rate of more than £52 a month there were substituted a reference to a rate of more than £56.25 a month.

By Order of the Commissioners of Inland Revenue.

J. H. Gracey,  
Secretary.

1st May 1975.

(a) 1970 c. 10.  
(c) S.I. 1973/334 (1973 I, p. 1147).

(b) 1889 c. 63.  
(d) S.I. 1974/2102 (1974 III, p. 8189).

## EXPLANATORY NOTE

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

These Regulations extend the special rules in Regulation 16 of the Income Tax (Employments) Regulations 1973 about the deduction of tax from payments of emoluments made by an employer after an employment has ceased to such payments when made by certain other persons including trustees in bankruptcy, receivers and liquidators (Regulation 2).

They also provide for raising 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 in the Budget Resolutions (Regulation 3).

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