

## 1976 No. 950

## INCOME TAX

## The Income Tax (Employments) (No. 5) Regulations 1976

<i>Made</i> - - - - -	17th June 1976
<i>Laid before the House of Commons</i>	24th June 1976
<i>Coming into Operation</i> - - -	27th July 1976

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. 5) Regulations 1976, and shall come into operation on 27th July 1976.

(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(d).

2. Paragraph (3)(c) of Regulation 18 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after 27th July 1976, as if for the amount £20 there were substituted the amount £50.

3. Regulations 20 and 30 of the Principal Regulations shall have effect, as regards payments of emoluments made on or after 27th July 1976, as if for any reference to a rate of more than £13 a week there were substituted a reference to a rate of more than £14.25 a week, and as if for any reference to a rate of more than £56.25 a month there were substituted a reference to a rate of more than £62 a month.

By Order of the Commissioners of Inland Revenue.

*J. D. Taylor Thompson,*  
Secretary.

17th June 1976.

(a) 1970 c. 10. (b) 1889 c. 63. (c) S.I. 1973/334 (1973 I, p. 1147).  
(d) The relevant amending regulations are S.I. 1974/2102, 1975/728 (1974 III, p. 8189; 1975 II, p. 2668).

## EXPLANATORY NOTE

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

These Regulations, which come into operation on 27th July 1976, modify the Regulations relating to Income Tax under Pay As You Earn. They increase from £20 to £50 the amount which an employer can repay to a new employee without authority from the Inspector of Taxes (Regulation 2), and 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 account of the proposed increases in income tax allowances for 1976/77 (Regulation 3).

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