
STATUTORY INSTRUMENTS

1986 No. 2212

INCOME TAX

The Income Tax (Employments) (No.16) Regulations 1986

Made - - - 15th December 1986

*Laid before the
House of Commons* 16th December 1986

Coming into Operation 6th April 1987

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 makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Income Tax (Employments) (No. 16) Regulations 1986 and shall come into operation on 6th April 1987.

Interpretation

2. In these Regulations “the Principal Regulations” means the Income Tax (Employments) Regulations 1973(b).

Amendments to the Principal Regulations

3. In Regulation 2(1) of the Principal Regulations —

(1) there shall be inserted before the definitions of “allowable superannuation contributions”:—

“allowable charitable gifts” means any sum withheld from an employee in accordance with section 27 of the Finance Act 1986(c).”

(2) there shall be inserted after the words “allowable superannuation contributions” in the definition of “emoluments”

“and of allowable charitable gifts”.

*A. J. G. Isaac,
T. J. Painter,*

Two of the Commissioners of Inland Revenue.

15th December 1986.

(a) 1970 c.10.

(b) S.I. 1973/334; a relevant amending instrument is S.I. 1981/44.

(c) 1986 c.41.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 6th April 1987, provide the machinery for the relief from tax through the PAYE system of sums withheld at the request of employees in accordance with approved payroll deduction schemes under which those sums will be paid to charities. The sums withheld (under section 27 of the Finance Act 1986) will be disregarded in calculating income for the purpose of operating PAYE.