

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order increases the limits of the amount of income tax, capital gains tax, corporation tax (and development land tax), and of the amount of any instalment payable under any assessment to any such tax, which is recoverable in summary proceedings in magistrates' courts in England and Wales and Northern Ireland from £250 to £500 with effect from 11th September 1989.

The increases apply automatically by virtue of the relevant legislative provisions to –

- (a) PAYE deductions from emoluments paid to employees made by employers under the Income Tax (Employments) Regulations 1973 (S.I. [1973/334](#));
- (b) deductions from payments to sub-contractors in the construction industry made by contractors under the Income Tax (Sub-contractors in the Construction Industry) Regulations 1975 (S.I. [1975/1960](#)); and
- (c) Class 1 and Class 4 contributions under the Social Security Act [1975 \(c. 14\)](#) and the Social Security (Northern Ireland) Act [1975 \(c. 15\)](#).