
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VI

SPECIAL PROVISIONS

CHAPTER I

COUNCILLORS' ATTENDANCE ALLOWANCES

Interpretation of Chapter I

56. In this Chapter unless the context otherwise requires—

“attendance allowance” means a payment by way of attendance allowance within section 173(1) of the Local Government Act 1972⁽¹⁾, regulations made under section 18 of the Local Government and Housing Act 1989⁽²⁾ or regulation 4(1) of the Local Government (Payments to Councillors) Regulations (Northern Ireland) 1981⁽³⁾;

“council” and “joint committee” shall be construed in accordance with section 148(1) of the Local Government Act (Northern Ireland) 1972⁽⁴⁾;

“councillor” means any person who is entitled to receive a payment by way of attendance allowance by virtue of section 173(1) of the Local Government Act 1972 or regulations made under section 18 of the Local Government and Housing Act 1989 and any member of a council entitled to receive a payment by way of attendance allowance by virtue of regulation 4(1) of the Local Government (Payments to Councillors) Regulations (Northern Ireland) 1981;

“employer” includes the local authority, council, joint authority or joint committee paying the attendance allowance;

“local authority” in England and Wales has the meaning assigned to it by section 270(1) of the Local Government Act 1972 and in Scotland has the meaning assigned to it by section 235(1) of the Local Government (Scotland) Act 1973⁽⁵⁾.

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- (1) 1972 c. 70; section 173(1) was amended by section 24(1) of the Local Government, Planning and Land Act 1980 (c. 65) and by paragraph 26 of Schedule 11 to the Local Government and Housing Act 1989 (c. 42).
- (2) 1989 c. 42; the Regulations in force on the date these Regulations are made are the Local Authorities (Members' Allowances) Regulations 1991 (S.I.1991/351) and the Local Authorities Etc. (Allowances) (Scotland) Regulations 1991 (S.I. 1991/397 (S.39)).
- (3) S.R. (N.I.) 1981 No. 354.
- (4) 1972 c. 9 (N.I.).
- (5) 1973 c. 65.