
STATUTORY INSTRUMENTS

1996 No. 1312

**The Income Tax (Employments)
(Amendment No. 3) Regulations 1996**

Amendments to the principal Regulations

13. For regulation 99 there shall be substituted—

“Assessment

99. Nothing in these Regulations shall prevent an assessment (whether made under section 9 of the Management Act⁽¹⁾ or otherwise) being made in respect of income assessable to income tax for any year.”

(1) Section 9 was substituted by section 179 of the Finance Act 1994 and amended by section 104(4) of, and Part VIII (14) of Schedule 29 to, the Finance Act 1995, and by sections 121(4) and 122(1) of the Finance Act 1996.