

---

STATUTORY INSTRUMENTS

---

**1996 No. 1312**

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

**Amendments to the principal Regulations**

**17.—(1)** In regulation 104—

- (a) in paragraph (7)(b) for the words from “make an assessment” to the end there shall be substituted “by notice under section 8 of the Management Act require the employee to make and deliver a return under that section for the year”;
- (b) paragraph (8) shall be omitted;
- (c) in paragraph (11) for the words “if neither paragraph (7) nor paragraph (9) has applied” there shall be substituted “unless he has been required under section 8 of the Management Act to make and deliver a return or he has rendered a return under paragraph (9)”.

(2) Paragraph (1) shall have effect in any case where a deductions working sheet is issued by the inspector under paragraph (1) of regulation 104 on or after the date of coming into force of these Regulations for the year 1996—97 or any subsequent year.