
STATUTORY INSTRUMENTS

1998 No. 2484

**The Income Tax (Employments)
(Amendment) Regulations 1998**

Amendments to the principal Regulations

- 4.—(1) Regulation 6 shall be amended as follows.
- (2) After paragraph (3) there shall be added the following paragraph—
- “(4) A code authorisation is issued and received for the purposes of these Regulations if either—
- (a) it is contained in a document that is sent to the employer by the inspector, or
 - (b) it is transmitted to the employer electronically by the inspector.”