STATUTORY INSTRUMENTS

1994 No. 1212

INCOME TAX

The Income Tax (Employments) (Notional Payments) Regulations 1994

Made - - - - 4th May 1994
Laid before the House of
Commons - - 4th May 1994
Coming into force 25th May 1994

THE INCOME TAX (EMPLOYMENTS) (NOTIONAL PAYMENTS) REGULATIONS 1994

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Exclusion of property from section 203F
- 4. Exclusion of use of credit-token from section 203H
- 5. Exclusion of cash vouchers from section 203I
- 6. Notional payments—non-cash vouchers—time of payment
- 7. Notional payments—deduction of income tax
- 8. Notional payments—accounting for income tax where inability to deduct
- 9. Amendments to the principal Regulations—deduction of income tax from notional payments and returns
- 10. In regulation 46(2) of the principal Regulations—
- 11. In regulation 46(3) of the principal Regulations—
- 12. For regulation 46(4) of the principal Regulations there shall be...
- 13. Application of the principal Regulations to income tax accounted for where inability to deduct

Signature

Explanatory Note