



STATUTORY INSTRUMENTS.

**S.I. No. 623 of 2017**



INCOME TAX (EMPLOYMENTS) REGULATIONS 2017

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INCOME TAX (EMPLOYMENTS) REGULATIONS 2017

The Revenue Commissioners, in exercise of the powers conferred on them by section 986 of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. These Regulations may be cited as the Income Tax (Employments) Regulations 2017.
2. The Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) are amended for the year of assessment 2018 and subsequent years of assessment by deleting Regulations 43 and 44.

GIVEN under my hand,  
28 December 2017.

LIAM IRWIN,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 5th January, 2018.*

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation).*

These Regulations amend the Income Tax (Employments) (Consolidated) Regulations 2001 (the PAYE system for Income Tax). Regulations 43 and 44, which provide for the taxation of certain Social Welfare benefits by employers, are deleted for the year of assessment 2018 and subsequent years.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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nó trí aon díoltóir leabhar.

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