



Finance Act 1939

1939 CHAPTER 41

PART II

INCOME TAX.

19 Information as to payments to employees and others.

- (1) In section one hundred and five of the Income Tax Act, 1918, (which requires employers to give particulars of payments made to certain employees) the references to payments made to persons in respect of their employment and to the remuneration of persons in their employment, shall be deemed to include references—
- (a) to any payments made after the fifth day of April, nineteen hundred and thirty-eight, to employed persons in respect of expenses ;
 - (b) to any payments made after the said date on behalf of employed persons and not repaid; and
 - (c) to any payments made after the said date to the employees in a trade or business for services rendered in connection with the trade or business, whether the services were rendered in the course of their employment or not.
- (2) Every person carrying on a trade or a business, if required to do so by notice from a surveyor, shall within the time specified in the notice make and deliver to the surveyor a return of all payments or other consideration to which this subsection applies, made or given during a year specified in the notice, giving the names and addresses of the individuals to whom the payments were made or the consideration given, and, in each case, stating the amount of the payment or giving particulars of the consideration, as the case may be; and the provisions of the Income Tax Acts with respect to the failure to deliver lists, declarations and statements in accordance with a particular or general notice shall apply to any such return:

Provided that no payments made to any individual shall be required to be included in any such return if the total amount of the payments to that individual in the year covered by the return does not exceed fifteen pounds.

This subsection applies to any payment or other valuable consideration made or given after the fifth day of April, nineteen hundred and thirty-eight in the course of the trade

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or business in question or in connection with its formation, acquisition, development or disposal, being a payment or consideration which is in the nature of a commission for services rendered, and is made or given to any individual who is not an employee of the person making the return.