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STATUTORY INSTRUMENTS

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**1993 No. 2276**

**INCOME TAX**

**The Income Tax (Employments)  
(Amendment) Regulations 1993**

*Made* - - - - *17th September 1993*  
*Laid before the House of*  
*Commons* - - - - *20th September 1993*  
*Coming into force* - - *12th October 1993*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 203 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations 1993 and shall come into force on 12th October 1993.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Income Tax (Employments) Regulations 1993(2) and “regulation” means a regulation of those Regulations.

**Amendments to the principal Regulations**

3. In regulation 2—

(a) in paragraph (1), in the definition of “emoluments”, the words from “and references” to “on account of emoluments” shall be omitted;

(b) after paragraph (2) there shall be added—

“(3) References, however expressed, in these Regulations to payments of emoluments include references to payments on account of emoluments but, except in regulation 46(2) (b), do not include references to payments of emoluments consisting of qualifying removal expenses within the meaning of paragraph 3 of Schedule 11A to the Taxes Act(3), where the total value to the employee found under paragraph 24(2) of that Schedule exceeds

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(1) 1988 c. 1; section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39) and by section 45(3) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26).

(2) S.I. 1993/744.

(3) Schedule 11A was inserted by paragraph 2 of Schedule 5 to the Finance Act 1993 (c. 34).

the qualifying limit for the time being specified in paragraph 24(9) of that Schedule and having effect in relation to that employee.”

4. In regulations 29(1) and 30(1) after the words “provided by the Board” there shall be inserted the words “and delivered to the employer”.

5. In regulations 29(2), 29(3), 30(2), 30(3), 32 and 84(7) for the words “specified by the Board” there shall be substituted the words “which after allowing for the personal relief specified in section 257(1) of the Taxes Act effects deduction of tax at one or more of the rates referred to in regulation 8(4)”.

6. In regulation 40(2) for the words from “in respect of which” to “in accordance with C below” there shall be substituted the words “calculated under regulation 36(2) as due to be repaid in an earlier income tax month but whose repayment was precluded during that income tax month by regulation 36(3)”.

7. In regulation 41(2) for the words from “in respect of which” to “in accordance with C below” there shall be substituted the words “calculated under regulation 36(2) as due to be repaid in an earlier income tax quarter but whose repayment was precluded during that income tax quarter by regulation 36(3)”.

8. For regulation 46(2) there shall be substituted—

“(2) The particulars specified in this paragraph are particulars of—

- (a) except as regards any emoluments falling within sub-paragraph (b) of this paragraph and any payments or benefits referred to in paragraph (4)—
  - (i) any emoluments which the employee receives from the employer otherwise than in money,
  - (ii) any payments made on behalf of the employee and not repaid,
  - (iii) any emoluments which the employee is treated by section 141(1) of the Taxes Act as having received in that year by reason of the provision of a non-cash voucher by the employer,
  - (iv) any emoluments which the employee is treated by section 142(1) of the Taxes Act as having received in that year by reason of the provision of a credit-token by the employer, and
  - (v) any living accommodation which has been provided for the employee or for members of his family or household by the employer and of the amount of any emoluments of which the employee is treated by virtue of section 145 or 146 of the Taxes Act(4), or by virtue of those sections together, as being in receipt in respect of that accommodation, and
- (b) any emoluments consisting of the amount by which the total value to the employee found under paragraph 24(2) of Schedule 11A to the Taxes Act exceeds the qualifying limit for the time being specified in paragraph 24(9) of that Schedule and having effect in relation to that employee.”

9. For regulation 46(3) there shall be substituted—

“(3) The particulars specified in this paragraph are particulars of—

- (a) except as regards any emoluments falling within paragraph (2)(b) and any payments referred to in paragraph (4)—
  - (i) any payments made by the employer to the employee by reason of his employment in respect of expenses, and

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(4) Section 146 was amended by section 179(5) of the Finance Act 1989.

- (ii) any sums put by the employer at the disposal of the employee by reason of his employment and paid away by him, and
  - (b) any benefits provided by the employer for the employee (or for any other person) by reason of his employment such as give rise to any charge to tax under sections 154 to 165 of the Taxes Act, not being benefits which constitute emoluments within paragraph (2)(b).”
- 10.** After regulation 46(3) there shall be added—
- “(4) The payments and benefits referred to in this paragraph are—
  - (a) payments falling within paragraph 1(1)(a) or (b) of Schedule 11A to the Taxes Act, and
  - (b) benefits falling within paragraph 1(1)(c) of that Schedule,
- where the total value to the employee found under paragraph 24(2) of that Schedule does not exceed the qualifying limit for the time being specified in paragraph 24(9) of that Schedule and having effect in relation to that employee.”
- 11.** In regulation 65(1) for the words “when required to do so” there shall be substituted the words “if the reservist so requires”.
- 12.** In regulation 82(2) for the words “applied to” there shall be substituted the words “applied by”.
- 13.** In regulation 92(2) for the words “regulation 17” there shall be substituted the words “regulation 17(1)(c) in relation to any payment of taxable benefit made after the death of the claimant”.

### **Revocation**

- 14.** Regulation 8 of the Profit-Related Pay (Shortfall Recovery) Regulations 1988(5) is hereby revoked.

17th September 1993

*S C T Matheson*  
*C W Corlett*  
Two of the Commissioners of Inland Revenue

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Income Tax (Employments) Regulations 1993 ([S.I.1993/744](#)) (“the principal Regulations”).

The enactment of the Finance Act 1993 ([c. 34](#)) (“the 1993 Act”) has led to two amendments. First, regulation 3 amends regulation 2 of the principal Regulations so as to provide that payments of emoluments consisting of “qualifying removal expenses” of an employee within the meaning of paragraph 3 of Schedule 11A to the Income and Corporation Taxes Act 1988 (inserted by Schedule 5 to the 1993 Act) which are liable to tax under Schedule E as exceeding a qualifying limit, are not required to be subject to Pay As You Earn. Secondly regulations 8 to 10 amend regulation 46 of the principal Regulations so as to include particulars of removal expenses and benefits within Schedule 11A, which are liable to tax as exceeding the qualifying limit, among the particulars which must be given in returns made under that regulation.

Regulations 4 to 7 and 11 to 13 make amendments of a drafting nature to the principal Regulations.

Regulation 14 revokes regulation 8 of the Profit-Related Pay (Shortfall Recovery) Regulations 1988 ([S.I.1988/640](#)). Regulation 8 amended the Income Tax (Employments) Regulations 1973 ([S.I.1973/334](#)) which were revoked by the principal Regulations, so that the regulation is now obsolete.