STATUTORY INSTRUMENTS

1993 No. 744

INCOME TAX

The Income Tax (Employments) Regulations 1993

Made - - - -Laid before the House of Commons - -Coming into force 16th March 1993 16th March 1993 6th April 1993

THE INCOME TAX (EMPLOYMENTS) REGULATIONS 1993

PART I

INTRODUCTORY

- 1. Citation and commencement
- 2. Interpretation

PART II

GENERAL PROVISIONS RELATING TO EMPLOYERS

- 3. Multiple employers
- 4. Intermediate employers
- 5. Troncs

PART III

CODING

- 6. Deduction and repayment of tax under appropriate code
- 7. Determination of appropriate code by inspector
- 8. Code applicable where code authorisation is not issued or received
- 9. Coding at the higher rate or where no tax is deductible
- 10. Notice of coding
- 11. Objections and appeals against coding
- 12. Amendments of coding
- 13. Notice to employer of amended coding

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction oftax–general

- 14. Calculation and making of deduction or repayment
- 15. First payment in the year
- 16. Deductions in accordance with regulation 9
- 17. Deduction in special cases
- 18. Emoluments not paid weekly or monthly
- 19. Subsidiary emoluments of employee paid monthly or at greater intervals
- 20. Employee on fixed pay
- 21. Aggregation of emoluments in non-cumulative cases
- 22. Tax-free emoluments
- 23. Cessation of employment
- 24. Emoluments paid after employment ceased
- 25. Commencement of subsequent employment
- 26. Pension emoluments
- 27. Death of employee

Deduction of tax where appropriate code not known

- 28. Employee for whom appropriate code not known
- 29. Employee taking up employment after full-time education
- 30. Employee taking up only or main employment
- 31. Other new employees
- 32. Initial procedure when payments made to employee for whom appropriate code not known
- 33. Subsequent procedure on issue of code authorisation
- 34. Subsequent procedure on presentation of copies of certificate

Repayment of tax

- 35. Repayment during absence from work through sickness etc.
- 36. Trade Disputes
- 37. Repayment after cessation of employment

Documents relating to the deduction and repayment of tax

- 38. Deductions working sheets etc.
- 39. Certificate of tax deducted

PART V

PAYMENT AND RECOVERY OF TAX, ETC.

Payment

- 40. Payment of tax monthly by employer
- 41. Payment of tax quarterly by employer
- 42. Payment of tax by employer–further provisions

Documents relating to the payment of tax

- 43. Return by employer at end of year where deductions working sheets required
- 44. Return by employer where deductions working sheets not required
- 45. Additional return in cases involving a trade dispute
- 46. Return of other additional emoluments

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

Unpaid tax

- 47. Notice and certificate when tax not paid
- 48. Notice of specified amount and certificate when tax not paid
- 49. Formal determination of tax payable by employer
- 50. Interest on unpaid tax which has been formally determined
- 51. Interest on tax overdue–general
- 52. Interest on tax overdue–further provisions

Interest on tax overpaid

53. Interest on tax overpaid by employer

Recovery

54. Recovery of tax

Inspection of records

55. Inspection of employer's records

PART VI

SPECIAL PROVISIONS

CHAPTER I

COUNCILLORS' ATTENDANCE ALLOWANCES

- 56. Interpretation of Chapter I
- 57. Councillor's option to have tax deducted at basic rate
- 58. Application of Part V of these Regulations

CHAPTER II

RESERVE AND AUXILIARY FORCES

- 59. Interpretation of Chapter II
- 60. Disapplication of Parts III and IV of these Regulations
- 61. Deduction of tax
- 62. Determination by inspector
- 63. Objections and appeals
- 64. Amended determinations
- 65. Certificate of tax deducted
- 66. Repayment to reservist during the year
- 67. Ministry records
- 68. End of year certificate
- 69. Application of Parts V and VIII of these Regulations
- 70. Other emoluments of reservist

CHAPTER III

HOLIDAY PAY

- 71. Interpretation of Chapter III
- 72. Disapplication of Parts III and IV of these Regulations
- 73. Deduction of tax

- 74. Certificate of tax deducted
- 75. Repayment to recipient during the year
- 76. Fund records
- 77. Application of Parts V and VIII of these Regulations
- 78. Other emoluments of recipient

CHAPTER IV

OTHER CASES

- 79. Death of employer
- 80. Succession to a business, etc.

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER I

GENERAL

- 81. Interpretation of Part VII
- 82. Application of other parts of these Regulations

CHAPTER II

PAYMENTS TO WHOLLY UNEMPLOYED PERSONS

- 83. Interpretation of Chapter II
- 84. Procedure on making claim
- 85. Determinations and notifications by the inspector
- 86. Quarterly attenders
- 87. Determination and recording of amount of taxable benefit
- 88. End of year
- 89. Termination of claim
- 90. Notification of taxable benefit adjustment
- 91. Tax calculation
- 92. Death of claimant
- 93. Finance

CHAPTER III

PAYMENTS TO EMPLOYED PERSONS

- 94. Interpretation of Chapter III
- 95. Benefit paid by the paying Department direct to the claimant
- 96. Benefit paid by employer
- 97. Termination of claim
- 98. Adjustments

PART VIII

ASSESSMENT AND DIRECT COLLECTION

- 99. Assessment
- 100. Appeals
- 101. Repayment of overpayments and recovery of underpayments

- 102. Provisions for direct collection-general
- 103. Direct collection involving assessment
- 104. Direct collection involving deductions working sheets
- 105. Recovery of tax from employee
- 106. Attribution of repayments
- 107. Adjustment of overpayments and underpayments
- 108. Definitions for the purposes of regulations 106 and 107

PART IX

SUPPLEMENTAL

- 109. Service by post
- 110. Revocations
- 111. General savings Signature

SCHEDULE — REVOCATIONS

Explanatory Note