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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

**PART V**

**PAYMENT AND RECOVERY OF TAX, ETC.**

*Documents relating to the payment of tax*

**Return by employer at end of year where deductions working sheets required**

**43.**—(1) The employer shall render a return to the inspector or, if so required, to the collector, not later than 44 days after the end of the year, in such form as the Board may approve or prescribe, containing the particulars specified in paragraph (2) in respect of each employee in respect of whom the employer was required at any time during the year to prepare or maintain a deductions working sheet in accordance with these Regulations.

(2) The particulars specified in this paragraph are such particulars as the Board may require for the identification of—

- (a) the employee,
- (b) the year to which the return relates,
- (c) the total amount of the emoluments paid by the employer to the employee during that year,
- (d) the appropriate code, and
- (e) subject to regulation 36(4), the total net tax deducted from the emoluments.

(3) The return required by paragraph (1) shall include the statement and declaration specified in paragraph (4) and the certificate specified in paragraph (5).

(4) The statement and declaration specified in this paragraph is a statement and declaration, signed by the employer, in the form approved or prescribed by the Board, containing a list of all deductions working sheets on which the employer was required to keep records in accordance with these Regulations in respect of that year.

(5) The certificate specified in this paragraph is a certificate, signed by the employer, showing—

- (a) the total net tax deducted or the total net tax repaid in the case of each employee, and
- (b) the total net tax deductible or repayable under these Regulations in respect of all his employees,

during that year.

(6) Where an employee has been taken into employment after the beginning of the year, the return made under paragraph (1) shall also show the total amount of—

- (a) any emoluments paid to the employee by any previous employer, and
- (b) any tax deductible or, where required either to be recorded on the deductions working sheet or to be capable of being produced from other records pursuant to regulation 25(4), any tax deducted from those emoluments,

being emoluments and tax which the employer rendering the return was required to take into account for the purposes of deducting or repaying tax in the case of emoluments paid by him.

(7) Where the employer is a body corporate, the statement and declaration specified in paragraph (4) and the certificate specified in paragraph (5) shall be signed either by the secretary or by a director of the body corporate.

(8) If an employer has failed to pay the total net amount of tax which he is liable to pay to the collector within 14 days of the end of any year, the collector may prepare a certificate showing the net amount of tax remaining unpaid for that year.

(9) Paragraphs (1) to (5) of regulation 54 shall apply to the amount shown in a certificate under paragraph (8) with the modification that summary proceedings for the recovery of the net amount of tax or such part of it as remains unpaid may be brought at any time before the expiry of—

- (a) twelve months after the date limited for delivery of the statement specified in paragraph (4), or
- (b) if that statement is not delivered by that date, the expiry of twelve months after its delivery.

(10) A certificate of the collector under paragraph (8) that the net amount of tax remaining unpaid for that year has not been paid to him, or, to the best of his knowledge and belief, to any other collector or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown.

(11) Any document purporting to be a certificate under paragraph (8) shall be deemed to be such a certificate until the contrary is proved.

(12) Section 98A of the Management Act shall apply in relation to the provisions of paragraph (1) requiring a return to be made.

#### **Return by employer where deductions working sheets not required**

**44.** A return shall be made in respect of every employee to whom the employer paid emoluments at any time during the year at a rate exceeding the minimum rate, but in respect of whom the employer was not required under these Regulations to prepare a deductions working sheet.

#### **Additional return in cases involving a trade dispute**

**45.—**(1) In the circumstances specified in paragraph (2), the employer shall forthwith render an additional return containing the particulars specified in paragraph (3) and the statement specified in paragraph (4).

(2) The circumstances specified in this paragraph are where—

- (a) the employer has not made any repayment of tax withheld under regulation 36(3) within 42 days after the relevant event specified in regulation 36(3)(a), and
- (b) a return has been made under regulation 43 in accordance with regulation 36(4)(b).

(3) The particulars specified in this paragraph are, in respect of each employee, such particulars as the Board may require—

- (a) for the identification of the employee,
- (b) of the year to which the return relates, and
- (c) of the total tax not repaid.

(4) The statement specified in this paragraph is a statement containing—

- (a) a list of the names of all employees in respect of whom the additional return is made,
- (b) the amount of tax not repaid in respect of each of those employees, and
- (c) a total of the tax not repaid by the employer for that year.

### **Return of other additional emoluments**

**46.**—(1) The employer shall render a return or returns to the inspector, not later than 61 days after the end of the year, in such form as the Board may approve or prescribe, containing in respect of each employee—

- (a) the particulars specified in paragraph (2), and,
  - (b) in the case of an employee who is employed in employment to which Chapter II of Part V of the Taxes Act applies, the additional particulars specified in paragraph (3).
- (2) The particulars specified in this paragraph are particulars of—
- (a) any emoluments given by the employer to the employee otherwise than in money,
  - (b) any payments made on behalf of the employee and not repaid,
  - (c) 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,
  - (d) 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
  - (e) 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<sup>(1)</sup>, or by virtue of those sections together, as being in receipt in respect of that accommodation.
- (3) The particulars specified in this paragraph are particulars of—
- (a) any payments made by the employer to the employee by reason of his employment in respect of expenses,
  - (b) any sums put by the employer at the disposal of the employee by reason of his employment and paid away by him, and
  - (c) 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.

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