
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VIII

ASSESSMENT AND DIRECT COLLECTION

Recovery of tax from employee

105.—(1) Any tax which is payable to the collector by any employee may be recovered in the manner provided by the Income Tax Acts.

(2) Any tax which is payable to the collector under—

(a) regulation 101(2), or

(b) any further assessment made under regulation 103(9),

shall be payable within 14 days of the date on which the collector first makes application for its payment.