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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

**PART III**

**CODING**

**Notice to employer of amended coding**

**13.**—(1) Where a determination of the inspector or the General Commissioners is amended after a code authorisation has been issued or is deemed under these Regulations to have been issued, the inspector shall give notice to the employer specifying the code appropriate to the employee's case under the amended determination.

(2) On making any payment of emoluments to the employee after the receipt of the notice mentioned in paragraph (1), the employer shall deduct or repay tax by reference to that code.

(3) In relation to the year ending on 5th April 1994, where there is a change in the rates of any of the personal reliefs allowable under sections 257 to 257F of the Taxes Act, the inspector may give notice requiring the employer to amend specified codes as directed, with effect from the date specified in the notice.

(4) In relation to codes for the year ending on 5th April 1995 and subsequent years, where there is a change in the rates of any of the personal reliefs allowable under sections 257 to 257F of the Taxes Act—

- (a) if the change relates to the current year, the inspector may give notice requiring the employer, with effect from the date specified in the notice, to amend specified codes as directed;
- (b) if the change relates to the following year, the inspector may give notice requiring the employer to carry forward to the following year and adjust as directed specified codes for the current year.

(5) A code amended by virtue of paragraph (3), or amended by virtue of paragraph (4)(a) in respect of the current year, shall be the appropriate code for that year, and a code carried forward to the following year and adjusted by virtue of paragraph (4)(b) shall be deemed to have been determined by the inspector as the appropriate code for that year, and in any of such cases all the provisions of these Regulations which relate to objections and appeals against the inspector's determination, or to deduction of tax by reference to the appropriate code or to the specification of the appropriate code in any code authorisation, return or certificate, shall, with the necessary modifications, have effect accordingly.