
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction of tax—general

Subsidiary emoluments of employee paid monthly or at greater intervals

19.—(1) This regulation applies where the employer makes a payment in respect of overtime or other extra earnings to an employee whose main emoluments—

- (a) are paid monthly, or
- (b) are paid at intervals greater than a month,

at an earlier date than that on which the main emoluments are paid.

(2) Where this regulation applies—

- (a) the employer shall not repay tax to the employee on the occasion of the payment, notwithstanding that tax may be repayable under regulation 14; but
- (b) regulation 14 shall have effect as if the payment was made on the same date as that on which the main emoluments are next paid.