
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART II

GENERAL PROVISIONS RELATING TO EMPLOYERS

Multiple employers

3.—(1) Where an employer so elects, he shall be treated for all the purposes of these Regulations as if in respect of each group of his employees specified in the election he were a different employer, that is to say, as if each such group constituted all his employees and in particular, but without prejudice to the generality of the foregoing—

- (a) each such group shall be treated for those purposes as employed in a separate undertaking from that in which any other such group is employed, and
- (b) an employee ceasing to be employed in one such group and commencing employment in another such group shall be treated for those purposes as having ceased to be employed by the employer and having commenced an employment with a new employer.

(2) An election under this regulation must be made by notice to the inspector and any such notice shall contain—

- (a) such information as may be necessary to identify the groups of employees concerned, and
- (b) a certificate that the employer has no employees other than those in the groups so identified.

(3) Subject to paragraph (4), an election shall have effect for the year following that in which it is made and, unless revoked, shall also have effect for any subsequent year.

(4) Where an employer acquires the whole or a part of any trade, business, concern or undertaking of another employer and within 90 days of the acquisition elects under this regulation to be treated as a separate employer in respect of the group of employees employed in the acquired trade, business, concern or undertaking and his existing employees or, where an election is already in force in respect of them, each group of his existing employees, that election shall have effect for the year in which the acquisition takes place and any subsequent year.

(5) An election in force for any year may be revoked by notice to the inspector and any such revocation shall have effect for the year following that in which notice of it is given and any subsequent year, but shall not prejudice the making of a fresh election for that following or any subsequent year.