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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

**PART IV**

**DEDUCTION AND REPAYMENT OF TAX**

*Deduction of tax where appropriate code not known*

**Subsequent procedure on presentation of copies of certificate**

**34.**—(1) This regulation applies where, after the employer has acted in accordance with regulation 29, 30 or 31—

- (a) the employee delivers the two copies of a certificate received by him in accordance with regulation 23(3) to the employer, and
- (b) a code authorisation has not been issued to the employer in respect of the employee.

(2) Where this regulation applies and the certificate relates to an employment in respect of which the last payment of emoluments was made in the year in which the employee delivers the copies, then, unless the employer has already ceased to employ the employee, paragraphs (1) to (7) of regulation 25 shall apply as if the employee had delivered the two copies immediately on commencing employment with the employer, and the delivery of the two copies shall be treated as if it were the issue on that day of a code authorisation to the employer in respect of the employee specifying the code shown on the certificate as the appropriate code, except that—

- (a) the employer shall not be obliged to prepare a further deductions working sheet if he has already prepared one;
- (b) the cumulative emoluments and total net tax deducted immediately before the payment of emoluments following the delivery of the copies shall be taken to be the sum of such cumulative emoluments and total net tax deducted as are shown on the copies, subject to paragraphs (1) to (7) of regulation 25, and such emoluments and tax as have been paid or deducted by the employer since the commencement of the employment;
- (c) regulation 25(6) shall not apply on the occasion of the payment of any emoluments to the employee by the employer after the employee has delivered the copies.

(3) Where this regulation applies and the certificate relates to an employment in respect of which the last payment of emoluments was made in the preceding year, and the employee delivers the copies—

- (a) within the first seven weeks of the year, then, subject to paragraph (4), and unless the employer has already ceased to employ the employee, the employer shall comply with regulation 25(2) and the cumulative emoluments and the total net tax deducted shall be such emoluments and tax as have been paid or deducted by the employer since the commencement of the employment or 6th April whichever was the later and the delivery of the copies shall be treated as if it were the issue on that day of a code authorisation to

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the employer in respect of the employee specifying the code shown on the certificate as the appropriate code;

(b) after the end of the seventh week of the year, regulation 25 shall not apply.

(4) Where the certificate relates to the year ended 5th April 1993 and the code shown on the certificate is no longer valid, a code authorisation shall be deemed to have been issued on that day to the employer in respect of the employee specifying the code which effects deduction of tax with no personal reliefs at one or more of the rates referred to in regulation 8(4) as the appropriate code.