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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**

*Repayment of tax*

**Repayment during absence from work through sickness etc.**

**35.**—(1) In the circumstances specified in paragraph (2), and on application being made in person by the employee or his authorised representative, the employer shall—

- (a) make such repayment of tax to the employee as may be appropriate, having regard to the employee's cumulative emoluments at the date of the pay day in question, the corresponding cumulative tax and any tax not deducted when the last preceding payment of emoluments was made,
- (b) record the particulars specified in regulation 38(3), and
- (c) record the particulars specified in regulation 38(4) or, as the case may be, keep such records as enable the production of those particulars,

as if the occasion were one on which emoluments had been paid.

(2) The circumstances specified in this paragraph are that, owing to absence from work through sickness or other similar cause, the employee is entitled to receive no emoluments on the usual pay day, and regulation 17 would not apply to a payment made on that day.

(3) If, owing to absence from work otherwise than through sickness or other similar cause, the employee is entitled to receive no emoluments on the usual pay day, then, subject to regulation 36, the employer shall proceed in accordance with paragraph (1) as if the absence was due to sickness or other similar cause.