
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART II

GENERAL PROVISIONS RELATING TO EMPLOYERS

Intermediate employers

4.—(1) Where an employee works under the general control and management of a person who is not his immediate employer, that person (in this regulation and in regulation 5 referred to as “the principal employer”) shall be deemed to be the employer for the purposes of these Regulations.

(2) The immediate employer shall furnish the principal employer with such particulars of the employee’s emoluments as may be necessary to enable the principal employer to comply with the provisions of these Regulations.

(3) If the employee’s emoluments are actually paid to him by the immediate employer, then—

- (a) the immediate employer shall be notified by the principal employer of the amount of tax to be deducted or repaid when the emoluments are paid to the employee, and shall deduct or repay the amount so notified to him accordingly; and
- (b) the principal employer shall make a corresponding deduction or addition on making to the immediate employer the payment out of which those emoluments will be paid.