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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

**PART V**

**PAYMENT AND RECOVERY OF TAX, ETC.**

*Documents relating to the payment of tax*

**Return by employer at end of year where deductions working sheets required**

**43.**—(1) The employer shall render a return to the inspector or, if so required, to the collector, not later than 44 days after the end of the year, in such form as the Board may approve or prescribe, containing the particulars specified in paragraph (2) in respect of each employee in respect of whom the employer was required at any time during the year to prepare or maintain a deductions working sheet in accordance with these Regulations.

(2) The particulars specified in this paragraph are such particulars as the Board may require for the identification of—

- (a) the employee,
- (b) the year to which the return relates,
- (c) the total amount of the emoluments paid by the employer to the employee during that year,
- (d) the appropriate code, and
- (e) subject to regulation 36(4), the total net tax deducted from the emoluments.

(3) The return required by paragraph (1) shall include the statement and declaration specified in paragraph (4) and the certificate specified in paragraph (5).

(4) The statement and declaration specified in this paragraph is a statement and declaration, signed by the employer, in the form approved or prescribed by the Board, containing a list of all deductions working sheets on which the employer was required to keep records in accordance with these Regulations in respect of that year.

(5) The certificate specified in this paragraph is a certificate, signed by the employer, showing—

- (a) the total net tax deducted or the total net tax repaid in the case of each employee, and
- (b) the total net tax deductible or repayable under these Regulations in respect of all his employees,

during that year.

(6) Where an employee has been taken into employment after the beginning of the year, the return made under paragraph (1) shall also show the total amount of—

- (a) any emoluments paid to the employee by any previous employer, and
- (b) any tax deductible or, where required either to be recorded on the deductions working sheet or to be capable of being produced from other records pursuant to regulation 25(4), any tax deducted from those emoluments,

being emoluments and tax which the employer rendering the return was required to take into account for the purposes of deducting or repaying tax in the case of emoluments paid by him.

(7) Where the employer is a body corporate, the statement and declaration specified in paragraph (4) and the certificate specified in paragraph (5) shall be signed either by the secretary or by a director of the body corporate.

(8) If an employer has failed to pay the total net amount of tax which he is liable to pay to the collector within 14 days of the end of any year, the collector may prepare a certificate showing the net amount of tax remaining unpaid for that year.

(9) Paragraphs (1) to (5) of regulation 54 shall apply to the amount shown in a certificate under paragraph (8) with the modification that summary proceedings for the recovery of the net amount of tax or such part of it as remains unpaid may be brought at any time before the expiry of—

- (a) twelve months after the date limited for delivery of the statement specified in paragraph (4), or
- (b) if that statement is not delivered by that date, the expiry of twelve months after its delivery.

(10) A certificate of the collector under paragraph (8) that the net amount of tax remaining unpaid for that year has not been paid to him, or, to the best of his knowledge and belief, to any other collector or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown.

(11) Any document purporting to be a certificate under paragraph (8) shall be deemed to be such a certificate until the contrary is proved.

(12) Section 98A of the Management Act shall apply in relation to the provisions of paragraph (1) requiring a return to be made.