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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

PART VI

SPECIAL PROVISIONS

CHAPTER I

*COUNCILLORS' ATTENDANCE ALLOWANCES*

**Councillor's option to have tax deducted at basic rate**

57.—(1) This regulation applies where a councillor is entitled to receive an attendance allowance.

(2) Where a councillor is aggrieved by the inspector's determination under regulation 7 or 9, he may, by notice to the inspector, opt to have income tax deducted from the attendance allowance at the basic rate in force at the time of payment of the attendance allowance.

(3) On receipt of any such notice the inspector shall give notice to the employer of the exercise of the option.

(4) On receipt of a notice given by the inspector to the employer under paragraph (3), and subject to paragraph (5), the employer, on making any payment of an attendance allowance to the councillor, shall deduct income tax at the basic rate in force at the time of that payment.

(5) Where a councillor has exercised his option under paragraph (2) and the inspector considers that the councillor may be obliged to expend money wholly, exclusively and necessarily in the performance of his duties as a councillor, the inspector may direct the employer to disregard an appropriate amount of the councillor's attendance allowance in calculating the tax to be deducted when any payment of attendance allowance is made to the councillor.

(6) Where the inspector has given notice to the employer of the exercise by a councillor of the option in paragraph (2), the employer shall record, on a deductions working sheet, the particulars specified in paragraph (7) regarding every payment of attendance allowance which he makes to the councillor.

(7) The particulars specified in this paragraph are—

- (a) the date of the payment,
- (b) the amount of the attendance allowance,
- (c) where paragraph (5) applies, the net amount of the attendance allowance from which tax has been deducted, and
- (d) the amount of tax deducted from the attendance allowance.