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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

PART VI

SPECIAL PROVISIONS

*CHAPTER III*

*HOLIDAY PAY*

**Fund records**

**76.**—(1) A fund shall record, on a deductions working sheet, the particulars specified in paragraph (2) regarding every payment of holiday pay made to a recipient.

(2) The particulars specified in this paragraph are—

- (a) the recipient's name,
- (b) the tax year to which the deductions working sheet relates,
- (c) the date of the payment,
- (d) the amount of the payment, and
- (e) the amount of tax deducted on making the payment.