
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER II

PAYMENTS TO WHOLLY UNEMPLOYED PERSONS

Tax calculation

91.—(1) Subject to paragraphs (4) and (5), whenever the Department is required by these Regulations to make a tax calculation, the Department shall ascertain—

- (a) for the year up to the relevant date—
 - (i) the cumulative emoluments including taxable benefit,
 - (ii) the cumulative free emoluments or, as the case may be, the cumulative additional pay,
 - (iii) the cumulative taxable emoluments, and
 - (iv) the cumulative tax; and
- (b) the total net tax deductible at the relevant date, save that where the code reflects additional pay, the total net tax deductible shall not exceed the overriding limit.

(2) If the total net tax deductible calculated in accordance with paragraph (1) exceeds the previous total net tax deducted, the Department shall amend the record of the code as if a direction had been received from the inspector on the relevant date under regulation 17.

(3) If the previous total net tax deducted recorded on the working sheet exceeds the total net tax deductible calculated in accordance with paragraph (1), the Department shall repay the excess to the claimant, save that any sum notified to the inspector under regulation 84(4) whose repayment has not been authorised by him shall not be repaid.

(4) No tax calculation shall be made if the inspector has made a direction that the provisions of regulation 17 shall apply to the claimant for the relevant year.

(5) Subject to regulation 85(2), the inspector shall be deemed to have made a direction under paragraph (4) where—

- (a) regulation 84(7) has been applied and the certificate referred to in regulation 84(10) has not been given, or
- (b) the two copies of the certificate delivered under regulation 84(1) or (2) do not relate to the claimant's last employment or claim before the present claim, whichever is later, or
- (c) the claimant is in receipt of a pension from a former employer, or
- (d) it appears to the Department on the occasion of a claim that a previous claim should have been treated as terminated in accordance with regulation 89, or

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- (e) the code is one issued under regulation 9.
- (6) In this regulation—
 - “the relevant date” means—
 - (a) where a calculation is required by regulation 88, the end of the year, and
 - (b) where a calculation is required by regulation 89, the date specified in regulation 89(3);
 - “the total net tax deductible” means the total tax due in accordance with the appropriate tax tables in respect of any taxable emoluments at the relevant date.