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STATUTORY INSTRUMENTS

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**1993 No. 744**

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

**PART III**

**CODING**

**Objections and appeals against coding**

**11.**—(1) The employee may give notice of objection to the inspector stating the ground of his objection if he is aggrieved by the inspector's determination.

(2) On receipt of the notice of objection the inspector may amend his determination by agreement with the employee, and in default of such agreement the employee, on giving notice to the inspector, may appeal against the determination.

(3) Subject to paragraph (4), the appeal shall be heard by the General Commissioners in accordance with the like rules as are contained in paragraph 3 of Schedule 3 to the Management Act<sup>(1)</sup>.

(4) The like provisions as are contained in section 44(2) of the Management Act<sup>(2)</sup> shall apply to the appeal as they apply to appeals against assessments.

(5) On appeal, the General Commissioners shall determine the appropriate code, having regard to the same matters as the inspector may have regard to when the appropriate code is determined by him.

(6) The like provisions as are contained in section 56 of the Management Act<sup>(3)</sup> shall apply to the determination by the General Commissioners.

(7) Subject to paragraph (6) and regulation 12, the determination of the General Commissioners shall be final.

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(1) Paragraph (3) of Schedule 3 was amended by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988.

(2) Section 44(2) was substituted by section 133(2) of the Finance Act 1988.

(3) Section 56 was amended by section 45(3) of the Finance (No. 2) Act 1975 (c. 45), paragraph 6 of Schedule 22 to the Finance Act 1984 (c. 43) and section 156(3) of the Finance Act 1989.