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STATUTORY INSTRUMENTS

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**1993 No. 727**

**INCOME TAX**

**The Income Tax (Employments) (No. 26) Regulations 1993**

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>6th April 1993</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 203 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

**Citation, commencement and effect**

1. These Regulations may be cited as the Income Tax (Employments) (No. 26) Regulations 1993 and shall come into force on 6th April 1993.

**Interpretation**

2. In these Regulations, “the principal Regulations” means the Income Tax (Employments) Regulations 1973(2) and “regulation” means a regulation of those Regulations.

**Amendments to the principal Regulations**

3. In regulation 10(3), for paragraph (4) there shall be substituted—

“(4) 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.

(4A) The like provisions as are contained in section 56 of the Taxes Management Act 1970(4) shall apply to the determination by the General Commissioners.

(4B) Subject to paragraph (4A) and regulation 11, the determination of the General Commissioners shall be final.”.

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(1) 1988 c. 1; section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39), and by section 45(3) of, and Part IV of Schedule 17 to, the Finance Act 1989 (c. 26), and extended by section 98A of the Taxes Management Act 1970 (c. 9) as inserted by section 165(1) of the Finance Act 1989.

(2) S.I. 1973/334.

(3) Regulation 10 was amended by S.I. 1981/44 and 1990/79.

(4) 1970 c. 9; 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.

4. In regulation 12A(5) after the words “the employee’s name,” there shall be inserted the words “the employee’s national insurance number.”

5. In regulation 13(6), in paragraph (2), for the words “the date of the last preceding payment of emoluments” there shall be substituted the words “the later of the date of the last preceding payment of emoluments or the date last treated as the occasion on which emoluments were paid”.

6. In regulation 18(7)—

(a) in paragraph (1), for sub-paragraph (b) there shall be substituted—

“(b) the employee’s national insurance number;

(ba) any other number used to identify the employee;”;

(b) in sub-paragraph (a) of paragraph (7), after paragraph (i), there shall be inserted—

“(ia) the employee’s national insurance number;”.

7. In regulation 20(8)—

(a) in paragraph (1), after the words “address of the employee,” there shall be inserted the words “the employee’s national insurance number;”;

(b) for paragraph (2) there shall be substituted—

“(2) The prescribed weekly rate shall be such sum as represents one fifty-second part of the relief for the time being allowable under section 257(1) of the Income and Corporation Taxes Act 1988, rounded to the nearest 50 pence.”;

(c) in paragraph (4), sub-paragraph (b) shall be omitted;

(d) in paragraph (7), in sub-paragraph (a), there shall be inserted before the words “certificate of the employer” the words “two copies of the”;

(e) in paragraph (8), for sub-paragraph (b) there shall be substituted—

“(b) The prescribed monthly rate shall be such sum as represents one twelfth part of the relief for the time being allowable under section 257(1) of the Income and Corporation Taxes Act 1988, rounded to the nearest £1.”.

8. In regulation 21(2)(9) for the word “Collector” there shall be substituted the words “Inspector or, if so required, to the Collector”.

9. In regulation 27(10), after paragraph (3) there shall be added—

“(4) Upon receipt of a return made by the employer under paragraph (1), the Collector may prepare a certificate showing the amount of tax which the employer is liable to pay to him for the income tax period in question.

(5) The provisions of paragraphs (1) and (2) of Regulation 28 shall apply to the amount shown in a certificate under paragraph (4).

(6) The production of the return made by the employer under paragraph (1) and of the certificate of the collector under paragraph (4) shall be sufficient evidence that the amount shown in the certificate is the amount of tax which the employer is liable to pay to the collector in respect of the income tax period in question.

(7) Any document purporting to be a certificate under paragraph (4) shall be deemed to be such a certificate until the contrary is proved.”.

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(5) Regulation 12A was inserted by S.I. 1981/44.

(6) Regulation 13 was amended by S.I. 1976/381, 1978/326, 1981/44, 1982/66 and 1992/3180.

(7) Regulation 18 was amended by S.I. 1981/44, 1982/66, 1991/435, 1992/3180 and 1993/726.

(8) Regulation 20 was substituted by S.I. 1981/44 and amended by S.I. 1982/66, 1992/3180 and 1993/726.

(9) Regulation 21 was amended by S.I. 1981/44.

(10) Regulation 27 was substituted by S.I. 1990/79 and amended by S.I. 1991/1080.

10. In regulation 31(11), paragraph (c) shall be omitted.
11. In regulation 32(12), after paragraph (1B) there shall be inserted—
  - “(1C) Where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.”.
12. Regulations 44 to 47 shall be omitted.
13. In regulation 49(13), in paragraphs (1) and (2), after the words “during the year” there shall be inserted the words “less any subsequent repayments made”.
14. In regulation 51(14)—
  - (a) in paragraph (4), in sub-paragraph (a), for the words from “within the time limited” to “specified in the notice” there shall be substituted the words “within 14 days, a return in such form as the Board may prescribe showing the amount of tax which the employee is liable to pay to the Collector under paragraph (3) of this Regulation in respect of the income tax period in question”;
  - (b) in paragraph (6), after the words “shall apply” there shall be inserted the words “with the necessary modifications”.
15. In regulation 55, paragraph (5)(15) shall be omitted.
16. In regulations 59(4)(c) and 60(3)(b)(vi)(16) for the words “paragraph (4) of Regulation 55” there shall be substituted the words “sub-paragraph (b) of paragraph (1) of Regulation 63”.

*L. J. H. Beighton  
C. W. Corlett*

16th March 1993

Two of the Commissioners of Inland Revenue

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(11) Regulation 31 was amended by S.I. 1978/326 and 1990/79.  
(12) Regulation 32 was amended by S.I. 1981/44, 1988/637 and 1991/1080.  
(13) Regulation 49 was amended by S.I. 1978/1196, 1985/350 and 1988/640.  
(14) Regulation 51 was amended by S.I. 1981/44, 1984/1858, 1990/79, 1991/1080 and 1992/3180.  
(15) Regulation 55 was amended by S.I. 1991/435, 1992/3180 and 1993/726.  
(16) Regulations 59 and 60 were amended by S.I. 1992/3180.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 6th April 1993, make a number of miscellaneous amendments to the Income Tax (Employments) Regulations 1973 (“the 1973 Regulations”) in advance of consolidating Regulations, which are designed to come into force immediately afterwards on that same date.

Regulation 3 makes it clear that section 56 of the Taxes Management Act 1970 applies to appeals under regulation 10 of the 1973 Regulations; and regulation 11 provides that where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.

The remaining regulations make provision for employees' national insurance numbers to be included in returns, provide for obsolete material to be omitted and make other detailed amendments.