
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VIII

ASSESSMENT AND DIRECT COLLECTION

Direct collection involving deductions working sheets

104.—(1) The inspector may issue a deductions working sheet to the employee specifying—

- (a) the name of the employee,
- (b) the capacity in which the employee receives emoluments, and
- (c) the code appropriate to the employee's case, and

where the inspector does so the following provisions of this regulation shall apply.

(2) Whenever the employee receives any emoluments during the year for which the deductions working sheet was issued, he shall record on the deductions working sheet—

- (a) the amount of the emoluments;
- (b) the date on which he received the emoluments;
- (c) the cumulative emoluments in relation to that date;
- (d) the cumulative free emoluments or, as the case may be, the cumulative additional pay in relation to that date according to his code;
- (e) the corresponding cumulative tax;
- (f) the amount of tax, if any, deducted or repaid on making the payment of emoluments; and
- (g) where his code reflects additional pay—
 - (i) the tax due at the date on which he received the emoluments;
 - (ii) the overriding limit in relation to the payment; and
 - (iii) the amount of any tax not deducted as a consequence of the overriding limit.

(3) The employee shall pay the amount specified in paragraph (4) to the collector within 14 days after the end of every income tax quarter.

(4) The amount specified in this paragraph is the amount of the total net tax deducted corresponding to the cumulative emoluments at the last date during the income tax quarter in question on which the employee received emoluments, or in the case of the last income tax quarter of the year corresponding to the cumulative emoluments for the year, reduced by any amounts of tax paid to the collector in respect of previous income tax quarters of the same year.

(5) The collector may proceed in accordance with either paragraph (6) or paragraph (7) if, within 14 days after the end of any income tax quarter—

- (a) the employee has paid no amount of tax to the collector for that income tax quarter, and the collector is unaware of the amount, if any, which the employee is liable so to pay, or

- (b) an amount has been paid but the collector is not satisfied that it is the full amount which the employee is liable to pay to him for that income tax quarter.
- (6) The collector may—
- (a) give notice to the employee requiring him to render, 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 paragraphs (3) and (4) above in respect of the income tax period in question; and
 - (b) in such a case regulations 47 and 54 shall apply with the necessary modifications for the purposes of ascertaining, certifying and recovering the tax payable by the employee as if it were tax which the employee was liable to deduct from emoluments paid by him.
- (7) The collector may—
- (a) report the facts to the inspector; and
 - (b) in such a case the inspector may make an assessment on the employee under regulation 103, and for the purposes of regulation 103(6) the due dates of the several instalments of the tax payable under the assessment shall be determined as if the notice of assessment had been served 30 days before the beginning of the year of assessment.
- (8) No proceedings for the recovery of any instalment referred to in paragraph (7)(b) shall be commenced within less than 30 days after the service of the notice of assessment.
- (9) If the employee ceases to receive emoluments, he shall forthwith render a return to the inspector or, if so required, to the collector, in such form as the Board may prescribe, showing the particulars specified in paragraph (10).
- (10) The particulars specified in this paragraph are such particulars as the Board may require for the identification of—
- (a) the employee,
 - (b) the year to which the return relates,
 - (c) the last date on which the employee received any emoluments,
 - (d) the employee's cumulative emoluments at the date referred to in sub-paragraph (c) above, and
 - (e) the corresponding total net tax deducted.
- (11) Not later than 44 days after the end of the year, and if neither paragraph (7) nor paragraph (9) has applied, the employee shall render a return to the inspector or, if so required, to the collector, in such form as the Board may prescribe, showing the particulars specified in paragraph (12).
- (12) The particulars specified in this paragraph are such particulars as the Board may require for the identification of—
- (a) the employee,
 - (b) the year to which the return relates,
 - (c) the employee's cumulative emoluments at the end of that year, and
 - (d) the corresponding total net tax deducted.
- (13) Where paragraph (11) applies, paragraphs (8) to (11) of regulation 43 regarding the certification and recovery of tax remaining unpaid by an employer for any year shall apply with the necessary modifications in the case of any tax remaining unpaid by the employee.
- (14) If the employee receives emoluments in more than one capacity, no account shall be taken for the purposes of this regulation of the emoluments received by him in any capacity other than that mentioned on the deductions working sheet.

(15) In this regulation “cumulative emoluments” means, in relation to any date, the sum of all emoluments received by the employee from the beginning of the year up to and including that date, irrespective of the person or persons from whom the emoluments were received.

(16) Section 98A of the Management Act shall apply in relation to the provisions of paragraph (11) requiring a return to be made.