
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART III

CODING

Amendments of coding

12.—(1) If a code is found not to be appropriate because the actual circumstances are different from the circumstances by reference to which it was determined by the inspector or the General Commissioners, the inspector may, and if so required by the employee shall, amend the previous determination by reference to the actual circumstances.

(2) Subject to paragraph (3), the inspector, after he has amended the determination of the code, shall give notice of the amended determination to the employee not later than the date on which the notice under regulation 13(1) or the code authorisation, as the case may be, is issued to the employer.

(3) Notice under paragraph (2) need not be given where the change in the code is due to an alteration or alterations in the rates of any of the personal reliefs allowable under sections 257 to 257F or 259 of the Taxes Act or in the tax tables, but the other matters referred to in regulation 7 have not changed.

(4) The provisions of regulation 11 regarding objections and appeals shall apply in relation to the amended determination as they apply in relation to the original determination.