
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction of tax—general

Deduction in special cases

17.—(1) This regulation applies to—

- (a) any payment of emoluments made on 4th or 5th April in a leap year or on 5th April in any other year to an employee who is paid weekly;
- (b) any payment of pension emoluments in the year in which retirement takes place unless the inspector directs that regulation 14 shall apply; and
- (c) any other payment of emoluments made in any year to any employee to which the inspector directs that this regulation shall apply for that year.

(2) Where this regulation applies regulation 14 shall not apply, but the employer, on making any such payment, shall deduct, by reference to the appropriate code, the amount of tax which would have been deductible if the payment had been made on the preceding 6th April.

(3) On making any such payment the employer shall—

- (a) record on the deductions working sheet for that employee—
 - (i) the date of the payment,
 - (ii) the amount of the emoluments, and
 - (iii) the amount of tax, if any, deducted on making the payment; and
- (b) either record the particulars specified in paragraph (4) on the deductions working sheet or keep such records as enable the production of those particulars.

(4) The particulars specified in this paragraph are—

- (a) the free emoluments, or, as the case may be, the additional pay for the appropriate code,
- (b) the taxable emoluments, and
- (c) where additional pay has been added, the tax due and the overriding limit.