
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction of tax—general

Cessation of employment

23.—(1) If the employer ceases to employ an employee in respect of whom a code authorisation has been issued to him, or is deemed under these Regulations to have been issued to him, he shall forthwith send to the inspector a certificate on the form provided containing the particulars specified in paragraph (2).

(2) The particulars specified in this paragraph are—

- (a) the name of the employee,
- (b) the employee's national insurance number,
- (c) any other number used to identify the employee,
- (d) the date on which the employment ceased,
- (e) the code appropriate to the employee,
- (f) the week or income tax month in which the last payment of emoluments was made to the employee, or in a case falling within regulation 18 was deemed to be so made,
- (g) the cumulative emoluments at the date of the payment referred to in sub-paragraph (f) above, and
- (h) the corresponding total net tax deducted.

(3) The employer shall make two copies of the certificate on the form provided, and subject to paragraph (4), shall deliver them to the employee on the day on which the employment ceases.

(4) If the employer fails to deliver the two copies of the certificate to the employee on the day on which the employment ceases and is so required under regulation 84(8), he shall deliver the two copies of the certificate to the specified office and not to the employee.