
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction of tax where appropriate code not known

Employee taking up employment after full-time education

29.—(1) This regulation applies to an employee within regulation 28(1)(a) who certifies, on a form provided by the Board, that he is taking up employment for the first time after a period of full-time education and that he has not made a claim as defined in regulation 81.

(2) If any payment made as described in regulation 28(1) is the first payment of emoluments made by the employer during the year to an employee to whom this regulation applies, and that payment is equivalent to emoluments at a rate exceeding the minimum rate, the employer, on making the payment, shall, on a deductions working sheet which he shall prepare for the purpose, enter cumulative emoluments and cumulative tax before the first payment as nil and deduct tax in accordance with regulation 14, applying the code specified by the Board as the appropriate code.

(3) On making any subsequent payment of emoluments to the employee where paragraph (2) applied to the first payment and where a code authorisation has not been issued in respect of the employee, the employer shall deduct or repay tax in accordance with regulation 14, continuing to apply the code specified by the Board as the appropriate code, and shall keep the records required by paragraphs (3) and (4) of regulation 38.