
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 only or main employment

30.—(1) This regulation applies to an employee within regulation 28(1)(a), who is not within regulation 29, and who certifies, on a form provided by the Board, that the employment is his only or main employment.

(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 deduct tax and keep records on a deductions working sheet which he shall prepare for the purpose as if the payment were one to which regulation 17 applied, 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 tax as if such subsequent payment were one to which regulation 17 applied, applying the code specified by the Board as the appropriate code, and shall keep the records required by that regulation.

(4) Where paragraph (2) applied to the first payment of emoluments made by the employer to the employee and the employer ceases to employ the employee before a code authorisation has been issued to him by the inspector, then, unless regulation 34 has become applicable, regulations 23 and 25 shall apply, subject to the modifications that—

- (a) the two copies of the certificate of the employer under regulation 23(3) shall not contain particulars of the cumulative emoluments and cumulative tax; and
- (b) the new employer, instead of deducting or repaying tax by reference to the cumulative emoluments and cumulative tax, shall deduct tax and keep records in accordance with paragraph (3) as if each payment of emoluments made by him were one to which regulation 17 applied.