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STATUTORY INSTRUMENTS

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**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

**PART IV**

**DEDUCTION AND REPAYMENT OF TAX**

*Repayment of tax*

**Repayment after cessation of employment**

**37.**—(1) This regulation applies in the case of a person who has ceased to be employed.

(2) Where this regulation applies, the person shall, on applying for a repayment, produce to the inspector the two copies of the certificate delivered in accordance with regulation 23(3) or regulation 89(2) and a certificate that he was not a claimant within the meaning of regulation 81 for the relevant period, together with such evidence of his unemployment as the inspector may require.

(3) Where this regulation applies, and where the person has not made or has ceased to make a claim as defined in regulation 81, any repayment which may be appropriate at any date, having regard to his cumulative emoluments at that date, the corresponding cumulative tax, and any other emoluments paid to the employee for the year but not included in the cumulative emoluments, shall be made to him by the inspector.