
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Documents relating to the deduction and repayment of tax

Deductions working sheets etc.

38.—(1) Subject to the condition specified in regulation 6(2)(a), every employer, on making any payment of emoluments to any employee during any year, shall, if he has not already done so, prepare a deductions working sheet for that employee.

(2) The employer shall record—

- (a) the name of the employee,
- (b) the employee's national insurance number,
- (c) the appropriate code, and
- (d) the year to which the working sheet relates,

on each deductions working sheet which he is required to prepare under these Regulations.

(3) The employer shall record—

- (a) the date of the payment,
- (b) the amount of the emoluments, and
- (c) the amount of tax, if any, deducted or repaid on making the payment,

on the deductions working sheet for that employee regarding every payment of emoluments which he makes to the employee.

(4) The employer shall either—

(a) record—

- (i) the cumulative emoluments in relation to the date of payment,
- (ii) the cumulative free emoluments or, as the case may be, the cumulative additional pay, in relation to that date,
- (iii) the cumulative taxable emoluments in relation to that date,
- (iv) the corresponding cumulative tax,
- (v) where additional pay has been added to the payment, the tax due at that date,
- (vi) the overriding limit, if any, in relation to the payment,
- (vii) the amount of any tax not deducted at that date as a consequence of the overriding limit, and
- (viii) the amount of tax, if any, repayment of which is precluded by regulation 36,

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on the deductions working sheet for that employee regarding every payment of emoluments which he makes to the employee; or

- (b) keep such records as enable the production of the particulars mentioned in paragraphs (i) to (viii) of sub-paragraph (a) above.