Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

## STATUTORY INSTRUMENTS

## 1993 No. 744

The Income Tax (Employments) Regulations 1993

## PART V PAYMENT AND RECOVERY OF TAX, ETC.

Documents relating to the payment of tax

## Return by employer where deductions working sheets not required

**44.** A return shall be made in respect of every employee to whom the employer paid emoluments at any time during the year at a rate exceeding the minimum rate, but in respect of whom the employer was not required under these Regulations to prepare a deductions working sheet.