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STATUTORY INSTRUMENTS

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**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.