
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

Additional return in cases involving a trade dispute

45.—(1) In the circumstances specified in paragraph (2), the employer shall forthwith render an additional return containing the particulars specified in paragraph (3) and the statement specified in paragraph (4).

(2) The circumstances specified in this paragraph are where—

- (a) the employer has not made any repayment of tax withheld under regulation 36(3) within 42 days after the relevant event specified in regulation 36(3)(a), and
- (b) a return has been made under regulation 43 in accordance with regulation 36(4)(b).

(3) The particulars specified in this paragraph are, in respect of each employee, such particulars as the Board may require—

- (a) for the identification of the employee,
- (b) of the year to which the return relates, and
- (c) of the total tax not repaid.

(4) The statement specified in this paragraph is a statement containing—

- (a) a list of the names of all employees in respect of whom the additional return is made,
- (b) the amount of tax not repaid in respect of each of those employees, and
- (c) a total of the tax not repaid by the employer for that year.