
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART III

CODING

Coding at the higher rate or where no tax is deductible

9.—(1) The inspector may determine that tax shall be deducted at the higher rate from the whole of any emoluments if he has reason to believe that the employee will be chargeable at the higher rate on some part of his total income.

(2) The inspector may determine that no tax shall be deducted from any emoluments if—

- (a) the emoluments will be included in an assessment under Schedule D, or
- (b) the inspector is not satisfied that the emoluments will be chargeable to tax, or
- (c) the inspector has reason to believe that the employee will be entitled to a deduction under section 193(1) of the Taxes Act.

(3) Where paragraph (1) or (2) applies, the inspector shall be deemed to have determined the appropriate code, and all the provisions of these Regulations which relate to objections and appeals against the inspector's determination, or to deduction of tax by reference to the appropriate code, or to the specification of the appropriate code in any code authorisation, return or certificate, shall, with the necessary modifications, have effect accordingly.