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STATUTORY INSTRUMENTS

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**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,

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.

### **Certificate of tax deducted**

**39.**—(1) The employer shall give a certificate under this regulation to every employee who is in his employment on the last day of the year and from whose emoluments any tax has been deducted during that year.

(2) The certificate shall be in a form provided or authorised by the Board and, subject to regulation 36(4), shall show—

- (a) the year to which it relates,
- (b) the total amount of the emoluments paid by the employer to the employee during the year, being emoluments which the employer was required to take into account for the purposes of deducting or repaying tax,
- (c) the total net tax deducted from the emoluments,
- (d) the appropriate code,
- (e) the employee's national insurance number,
- (f) the name and address of the employer, and
- (g) in the case of a form not provided by the Board, that it has been approved by them in substitution for such a form.

(3) In the case of an employee taken into employment after the beginning of the year, the certificate shall include any emoluments paid to the employee by any previous employer and any tax deductible from those emoluments, being emoluments and tax which the employer giving the certificate was required to take into account for the purposes of deducting or repaying tax in the case of emoluments paid by him.