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STATUTORY INSTRUMENTS

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**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

**PART VI**

**SPECIAL PROVISIONS**

*CHAPTER III*

*HOLIDAY PAY*

**Interpretation of Chapter III**

**71.** In this Chapter unless the context otherwise requires—

“fund” means a person who pays holiday pay to an individual who is not employed by him (or, on the death of that individual, to some other person);

“holiday pay” means any payment obtained by an individual (or, on his death, by some other person) in exchange for a voucher, stamp or similar document purchased by a person who employs (or employed) that individual for any holiday period;

“recipient” means an individual (or, on that individual’s death, some other person claiming in respect of that individual’s right) who is paid holiday pay by a fund.

**Disapplication of Parts III and IV of these Regulations**

**72.** Parts III and IV of these Regulations shall not apply to holiday pay paid by a fund.

**Deduction of tax**

**73.** A fund, on making any payment of holiday pay to a recipient, shall deduct income tax at the basic rate in force at the time the payment is made.

**Certificate of tax deducted**

**74.—(1)** A fund, on making any payment of holiday pay, shall give the recipient a certificate in a form authorised by the Board showing the particulars specified in paragraph (2).

(2) The particulars specified in this paragraph are—

- (a) the recipient’s name,
- (b) the tax year in which the payment is made,
- (c) the date of the payment,
- (d) the amount of the payment, and
- (e) the amount of tax deducted on making the payment.

### **Repayment to recipient during the year**

75.—(1) A fund shall not repay tax deducted from a payment of holiday pay to a recipient.

(2) On application being made to him by the recipient, the inspector may make such repayment to the recipient as may be appropriate at any time during the year having regard to the matters specified in paragraph (3).

(3) The matters specified in this paragraph are—

- (a) the holiday pay of the recipient (or of the individual in respect of whose right the recipient is paid) for the period from the beginning of the year up to and including the date of that application,
- (b) the amount of tax deducted from that holiday pay as evidenced by certificates of pay and tax supplied under regulation 74, and
- (c) any reliefs from income tax to which the recipient is (or the individual in respect of whose right the recipient is paid was) entitled, his income for the year from all other sources and his liability to tax on that income, as estimated by the inspector.

### **Fund records**

76.—(1) A fund shall record, on a deductions working sheet, the particulars specified in paragraph (2) regarding every payment of holiday pay made to a recipient.

(2) The particulars specified in this paragraph are—

- (a) the recipient's name,
- (b) the tax year to which the deductions working sheet relates,
- (c) the date of the payment,
- (d) the amount of the payment, and
- (e) the amount of tax deducted on making the payment.

### **Application of Parts V and VIII of these Regulations**

77.—(1) Part V of these Regulations shall apply with any necessary modifications to tax liable to be deducted under regulation 73.

(2) Part VIII of these Regulations shall apply with any necessary modifications to holiday pay.

### **Other emoluments of recipient**

78. Nothing in this Chapter shall affect the application of these Regulations to any other emoluments of a recipient.