
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART IV

DEDUCTION AND REPAYMENT OF TAX

Deduction of tax—general

Pension emoluments

26.—(1) Retirement on pension shall not be treated as a cessation of employment for the purposes of regulation 23 or of this regulation if the emoluments are paid by the same person both before and after retirement, but any such person shall—

- (a) deduct tax in accordance with regulation 17 on making payments of pension emoluments to the employee after retirement; and
- (b) send to the inspector within 14 days after retirement a certificate on the form provided containing the particulars specified in paragraph (2).

(2) The particulars specified in this paragraph are—

- (a) the name of the employee,
- (b) the employee's national insurance number,
- (c) the date of the employee's retirement,
- (d) the cumulative emoluments at the date of retirement, and
- (e) the amount of pension payable weekly or monthly as the case may be.

(3) If the two copies of the certificate given to the employee in accordance with regulation 23(3) are delivered to an employer who pays or will pay pension emoluments to that employee, the employer shall—

- (a) deduct tax by reference to the code shown on the certificate and in accordance with regulation 17; and
- (b) complete one copy of the certificate in accordance with regulation 25(2) and send it to the inspector mentioned in that paragraph.