
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

Return of other additional emoluments

46.—(1) The employer shall render a return or returns to the inspector, not later than 61 days after the end of the year, in such form as the Board may approve or prescribe, containing in respect of each employee—

- (a) the particulars specified in paragraph (2), and,
 - (b) in the case of an employee who is employed in employment to which Chapter II of Part V of the Taxes Act applies, the additional particulars specified in paragraph (3).
- (2) The particulars specified in this paragraph are particulars of—
- (a) any emoluments given by the employer to the employee otherwise than in money,
 - (b) any payments made on behalf of the employee and not repaid,
 - (c) any emoluments which the employee is treated by section 141(1) of the Taxes Act as having received in that year by reason of the provision of a non-cash voucher by the employer,
 - (d) any emoluments which the employee is treated by section 142(1) of the Taxes Act as having received in that year by reason of the provision of a credit-token by the employer, and
 - (e) any living accommodation which has been provided for the employee or for members of his family or household by the employer and of the amount of any emoluments of which the employee is treated by virtue of section 145 or 146 of the Taxes Act⁽¹⁾, or by virtue of those sections together, as being in receipt in respect of that accommodation.
- (3) The particulars specified in this paragraph are particulars of—
- (a) any payments made by the employer to the employee by reason of his employment in respect of expenses,
 - (b) any sums put by the employer at the disposal of the employee by reason of his employment and paid away by him, and
 - (c) any benefits provided by the employer for the employee (or for any other person) by reason of his employment such as give rise to any charge to tax under sections 154 to 165 of the Taxes Act.

(1) Section 146 was amended by section 179(5) of the Finance Act 1989.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
