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STATUTORY INSTRUMENTS

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**1994 No. 1212**

**The Income Tax (Employments)  
(Notional Payments) Regulations 1994**

**Notional payments—accounting for income tax where inability to deduct**

**8.—**(1) Paragraph (2) below prescribes the time at which an employer shall account to the Board in accordance with subsection (3) of section 203J for an amount of income tax in respect of a notional payment made by him of assessable income of an employee.

(2) The time prescribed is within 14 days of the end of the income tax period in which the notional payment was made.