

Regulations. ITA67 s127(1), (2), (3) (a) (i) and (b) (part of), (4), (5) and (7); FA72 s2(1); FA74 s11 and Sch1 PtlI; FA93 s2(2) and Sch1 Ptl par2; FA97 s6 986.—(1) The Revenue Commissioners shall make regulations with respect to the assessment, charge, collection and recovery of income tax in respect of emoluments to which this Chapter applies or of income tax for any previous year of assessment remaining unpaid, and those regulations may, in particular and without prejudice to the generality of the foregoing, include provision—

(a) for requiring any employer making any payment of emoluments to which this Chapter applies, when that employer makes the payment, to make a deduction or repayment of tax calculated by reference to such rate or rates of tax for the year as may be specified and any allowances, deductions and reliefs appropriate in the case of the employee as indicated by the particulars on the tax deduction card supplied in respect of the employee by the Revenue Commissioners;

(b) for rendering persons who are required to make any such deduction or repayment, in the case of a deduction (whether or not made), accountable for the amount of the tax and liable to pay that amount to the Revenue Commissioners and, in the case of a repayment, entitled (if a repayment has been made) to be paid it, or given credit for it, by the Revenue Commissioners;

(c) for the production to and inspection by persons authorised by the Revenue Commissioners of wages sheets and other documents and records for the purpose of satisfying themselves that tax in respect of emoluments to which this Chapter applies has been and is being duly deducted, repaid and accounted for;

(d) for the collection and recovery, whether by deduction from emoluments paid in any year or otherwise, of tax in respect of emoluments to which this Chapter applies which has not been deducted or otherwise recovered during the year;

(e) for appeals with respect to matters arising under the regulations which would not otherwise be the subject of an appeal;

(f) for the deduction of tax at the standard rate and at the higher rate in such cases or classes of cases as may be provided for by the regulations;

(g) for requiring any employer making any payment of emoluments to which this Chapter applies, when making a deduction or repayment of tax in accordance with this Chapter and regulations under this Chapter, to make such deduction or repayment as would require to be made if the amount of emoluments were the emoluments reduced by the amount of any contributions payable by the employee and deductible by the employer from the emoluments being paid and which by virtue of Chapter 1 of Part 30 are for the purposes of assessment under Schedule E allowed as a deduction from the emoluments;

(h) for requiring every employer who pays emoluments to which this Chapter applies exceeding the limit specified in subsection (5) to notify the Revenue Commissioners within the period specified in the regulations that that employer is such an employer;

(i) for requiring every employer who pays emoluments to which this Chapter applies exceeding the limits

specified in subsection (5) to keep and maintain a register of that employer's employees in such manner as may be specified in the regulations and, on being required to do so by the Revenue Commissioners, to deliver the register to the Revenue Commissioners within the period specified in the notice;

(j) for treating persons who are not employers as employers in such cases or classes of cases as may be provided for by the regulations.

(2) Regulations under this section shall apply notwithstanding anything in the Income Tax Acts, but shall not affect any right of appeal which a person would have apart from the regulations.

(3) (a) Tax deduction cards shall be prepared with a view to securing that in so far as may be practicable the total tax payable for the year of assessment in respect of any emoluments is deducted from the emoluments paid during that year.

(b) In paragraph (a), any reference to the total tax payable for a year shall be construed as a reference to the total tax estimated to be payable for the year in respect of the emoluments, subject to a provisional deduction for allowances and reliefs and subject also, if necessary, to making an addition to that estimated amount (including a nil amount) for amounts remaining unpaid on account of income tax for any previous year of assessment and to making a deduction from that estimated amount for amounts overpaid on account of any such income tax.

(4) Notwithstanding any other provision of this section, when stating on a tax deduction card an amount in respect of allowances, deductions and reliefs the amount may be rounded up to a convenient greater amount and stated accordingly, and, as respects the amount of tax which is not deducted in the year of assessment as a result of such statement, the adjustment appropriate for its recovery shall be made in a subsequent year of assessment.

(5) (a) The limits referred to in paragraphs (h) and (i) of subsection (1) shall be emoluments at a rate equivalent to a rate of £6 per week, or in the case of an employee with other employment, £1 per week.

(b) In the case of employees paid monthly or at longer intervals, the references in paragraph (a) to a rate of £6 per week and a rate of £1 per week shall be treated as references to a rate of £26 per month and a rate of £4.50 per month respectively.

(6) (a) In this subsection—

“domestic employee” means an employee who is employed solely on domestic duties (including the minding of children) in the employer's private dwelling house;

“domestic employment” means employment by reference to which an employee is a domestic employee.

(b) Notwithstanding subsection (5), as on and from the 6th day of June, 1997, regulations made in accordance with paragraphs (h) and (i) of subsection (1) shall not apply to an employer (being an individual) who pays emoluments to an employee engaged by that employer in a domestic employment where—

(i) the emoluments from that employment are less than £30 per week, and

(ii) the employer has only one such employee.

(7) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.