

Returns of employees' emoluments, etc. ITA67 s120(1) and (2), s123 and s178; F(MP) A68 s3(2) and Sch Ptl; FA82 s4(7) and s8(6); FA97 s11(4) 897.—(1) (a) In this section, the references to payments made to persons in respect of their employment and to the remuneration of persons in their employment shall be deemed to include references to—

(i) any payments made to employed persons in respect of expenses,

(ii) any payments made on behalf of employed persons and not repaid, and

(iii) any payments made to the employees in a trade or business for services rendered in connection with the trade or business, whether the services were rendered in the course of their employment or not.

(b) The reference in paragraph (a) (i) to payments made to employed persons in respect of expenses includes a reference to sums put at the disposal of an employed person and paid away by the employed person.

(2) Every employer, when required to do so by notice from an inspector, shall within the time limited by the notice prepare and deliver to the inspector a return containing—

(a) the names and places of residence of all persons employed by that employer,

(b) particulars of any car ) made available to those persons by reason of that employment,

(c) particulars of any preferential loan ) made, released or written off by that employer in whole or in part and particulars of any interest released, written off or refunded by that employer in whole or in part and which was payable or paid on such loan,

(d) particulars of any relevant scholarships ) in relation to those persons, not being a payment made before the 6th day of April, 1998, in respect of a scholarship (within the meaning of that section) awarded before the 26th day of March, 1997, and

(e) particulars of the payments made to those persons in respect of that employment, except persons who are not employed in any other employment and whose remuneration in the employment for the year does not exceed £1,500.

(3) Where the employer is a body of persons, the secretary of the body or other officer (by whatever name called) performing the duties of secretary shall be deemed to be the employer for the purposes of this section, and any director ) of a body corporate (including a company), or person engaged in the management of that body corporate, shall be deemed to be a person employed.

(4) Where an employer is a body corporate (including a company), that body corporate, as well as the secretary or other officer performing the duties of secretary of the body corporate, shall be liable to a penalty for failure to deliver a return under this section.

(5) An employer shall not be liable to any penalty for omitting from any return under subsection (2) the name or place of residence of any person employed by the employer and not employed in any other employment, where it appears to the Revenue Commissioners that such person is entitled to total exemption from tax.

(6) Where for the purposes of a return under this section an employer apportions expenses incurred partly in or in connection with a particular matter and partly in or in connection with other matters—

(a) the return shall contain a statement that the sum included in the return is the result of such an apportionment,

(b) the employer, if required to do so by notice from the inspector, shall prepare and deliver to the inspector within the time limited by the notice a return containing full particulars as to the amount apportioned and the manner in which and the grounds on which the apportionment has been made, and

(c) where the inspector is dissatisfied with any such apportionment of expenses, the inspector may for the purposes of assessment apportion the expenses, but the employer may, on giving notice in writing to the inspector within 21 days after being notified of any such apportionment made by the inspector, appeal against that apportionment to the Appeal Commissioners.

(7) The Appeal Commissioners shall hear and determine an appeal to them under subsection (6) as if it were an appeal to them against an assessment to income tax, and the provisions of the Income Tax Acts relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law shall, with the necessary modifications, apply accordingly.