

Information about this Document

This document has been prepared as part of the ongoing engagement and consultation in relation to the PAYE Modernisation changes that are scheduled to come into effect from 1 January 2019.

This document sets out draft amending USC Regulations (PAYE) to reflect the position from 1 January 2019. It is emphasised that these are draft Regulations and may be subject to change in the light of feedback from stakeholders.

Any comments on these draft Regulations and the earlier Income Tax draft Regulations should be sent to the PAYEModernisation@revenue.ie using the subject line “Draft Regulations” before 10 August 2018.

DRAFT USC CHANGES

1 Citation and commencement

- (1) These Regulations may be cited as the Universal Social Charge Regulations 2011.
- (2) These Regulations shall come into operation as respects any payment of relevant emoluments made or to be made for the USC year 2012 and subsequent USC years.

2 Interpretation

- (1) In these Regulations—

“**the Act**” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“**Collector-General**” means the Collector-General appointed under section 851 of the Act;

“**cumulative relevant emoluments**”, in relation to an employment of an employee and any date, means the total of—

- (a) all payments of relevant emoluments made to the employee by the employer from the beginning of the USC year up to and including such date, and
- (b) any relevant emoluments notified to the employer in a revenue payroll notification;

“cumulative USC”, in relation to an employment of an employee and any date, means the total of USC due at each of the rates from the beginning of the USC year up to and including that date;

“due date”, in relation to a month, means—

- (a) the day that is 15 days from the last day of the month, or
- (b) the day that is 24 days from the last day of the month where the following conditions are met:
 - (i) the return and the remittance of the amount of USC due for the month are made by such electronic means as the Revenue Commissioners require;
 - (ii) the return is made by the return due date and the remittance concerned is made on or before the day that is 24 days from the last day of the relevant month;

“electronic means” has the same meaning as in section 917EA of the Act;

“employee” means any person in receipt of emoluments;

“employer” means any person paying emoluments;

“notional payment”, in relation to an employee who is in receipt of relevant emoluments in the form of—

- (a) perquisites and profits that are chargeable to USC by virtue of those perquisites and profits being chargeable to income tax under section 112 of the Act, or
- (b) the benefit of the private use of a car or a van that is chargeable to USC by virtue of the benefit of that use being chargeable to income tax under section 121 or 121A, respectively, of the Act,

means an amount equal to the amount that, on the basis of the best estimate that can reasonably be made, is the amount of relevant emoluments likely to be chargeable to USC in respect of the emoluments referred to in subparagraph (a) or (b);

“PAYE Regulations” means the Income Tax (Employments) (Consolidated) Regulations 2001 (SI No 559 of 2001);

“personal public service number” has the same meaning as in section 262 of the Social Welfare Consolidation Act 2005 (No 26 of 2005);

“principal employer” shall be construed in accordance with Regulation 3;

“rate” means any of the rates of USC specified in section 531AN of the Act;

“rate cut-off point”, in relation to an employee and a rate, means the amount in respect of such

employee and such rate determined by the Revenue Commissioners and included on the revenue payroll notification;

“relevant emoluments” shall be construed in accordance with paragraph (a) of the Table to section 531AM(1) of the Act;

“relevant income” shall be construed in accordance with paragraph (b) of the Table to section 531AM(1) of the Act;

“return filing date” means, in relation to a month, the day that is 15 days from the last day of the month;

“revenue payroll notification” means, in relation to an employment, the latest notification that—

- (a) is issued by or made available by the Revenue Commissioners to an employer in respect of an employee, and
- (b) contains information relating to the calculation and deduction of USC for the year in which the emoluments are paid;

“universal social charge” has the meaning assigned to it by section 531AM of the Act;

“USC” means universal social charge;

“USC year” means a year of assessment for the purposes of the Income Tax Acts.

(2) In these Regulations—

- (a) references to the payment of relevant emoluments include references to notional payments in respect of relevant emoluments,
- (b) references to USC deducted or to be deducted, or to a requirement to deduct USC from the payment of relevant emoluments, include references to USC remitted or to be remitted, or a requirement to remit USC in respect of notional payments,
- (c) in relation to the period in respect of which relevant emoluments are paid, references to a week include references to a fortnight, 4 weeks, a month or any other longer interval or irregular interval at which relevant emoluments are paid, and
- (d) references to any document, including a certificate, notice, notification, form or return, authorised or required to be sent or given under these Regulations, include references to such a document otherwise made available or caused to be so sent, given or made available.

3 Intermediate employers

- (1) Where an employee works under the general control and management of a person (in these Regulations referred to as the “**principal employer**”) who is not his or her immediate employer, that person shall be deemed to be the employer of the employee for the purposes of these Regulations, and the immediate employer shall give the principal employer such particulars of the employee's relevant emoluments as may be necessary to enable the principal employer to comply with these Regulations.
- (2) If the employee's relevant emoluments are actually paid to him or her by the immediate employer—
 - (a) the immediate employer shall be notified by the principal employer of the amount of USC to be deducted or repaid when the relevant emoluments are paid to the employee, and shall deduct or repay accordingly the amount so notified, and
 - (b) the principal employer shall make a corresponding deduction or addition on making to the immediate employer the payment out of which the relevant emoluments are to be paid.

4 Liability for payment of deduction and entitlement to payment of repayment

Persons who are required to make any deduction or repayment of USC under these Regulations shall, in the case of a deduction (whether or not made), be accountable for the amount of USC, and be liable to pay that amount, to the Revenue Commissioners and shall, in the case of a repayment, be entitled, if it has been made, to be paid it, or given credit for it, by the Revenue Commissioners.

5 Delegation of functions of Revenue Commissioners

Any act to be performed or function to be discharged by the Revenue Commissioners that is authorised or required by these Regulations may be performed or discharged by any one or more of their officers acting under their authority.

6 Service by post or electronic means

Any document, including a certificate, notice, notification, form or return, authorised or required to be sent, or made available under these Regulations may be done by post or by electronic means.

7 Combined documents for USC and income tax

Any document, including a certificate, notice, notification, form or return relating to USC may be combined with such a document relating to income tax and any document so combined may be modified by the Revenue Commissioners accordingly in relation to its application to USC and income tax or to USC only or to income tax only, as the case may be.

8 Determination of rate cut-off points

- (1) Subject to paragraph (2), the Revenue Commissioners shall determine the rate cut-off points appropriate to an employee for a USC year.
- (2) Where the Revenue Commissioners have reason to believe that the relevant emoluments of an employee for a USC year will not exceed the amount specified in section 531AM(2) of the Act, no rate cut-off points appropriate to the employee for that USC year shall be determined.
- (3) Any of the following matters may be taken into account in determining a rate cut-off point or points for an employee, namely—
 - (a) the relevant emoluments of the employee for the USC year, or any period within that year, whether for one employment or for more than one employment,
 - (b) the relevant income of the employee for the USC year,
 - (c) any request made by the employee under Regulation 10(4) in relation to the allocation of the rate cut-off points to different employments,
 - (d) the age of the employee,
 - (e) the full eligibility of the employee for services under Part IV of the Health Act 1970 (No. 1 of 1970), by virtue of sections 45 and 45A of that Act or Council Regulation (EC) No. 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems,
 - (f) any reliefs from USC to which the employee is entitled for the USC year,
 - (g) any USC overpaid for any previous USC year that has not been repaid,
 - (h) any USC remaining unpaid for any previous USC year that is not otherwise recovered,
 - (i) such other adjustments as may be necessary to secure that, so far as possible, USC in respect of the employee's relevant emoluments for the USC year to which the rate cut-off point or points relate is deducted from the relevant emoluments paid in that USC year.

10 Notification of determination of rate cut-off points

- (1) After the rate cut-off points appropriate to an employee for a USC year have been determined in accordance with Regulation 8, the Revenue Commissioners shall send, make available or cause to be made available a notice of the determination to the employee and shall make details of the determination available to the employer in a revenue payroll notification.
- (2) The Revenue Commissioners shall send or make available to the employer, in respect of the employment of an employee, a revenue payroll notification—
 - (a) specifying the rate cut-off points appropriate to the employee and, where appropriate, details of cumulative relevant emoluments and cumulative USC deducted in respect of the employee's previous employment or employments for the year, or
 - (b) specifying that the employee is exempt from paying USC

and, except where these Regulations otherwise provide, the details contained in the notification shall be used by the employer for the purposes of calculating the cumulative USC in respect of the cumulative relevant emoluments of the employee in accordance with Regulation 15.

- (3) Where it appears to the Revenue Commissioners that an employee has more than one employment, the Revenue Commissioners shall, in respect of each employment, send or make available to the employer a separate revenue payroll notification showing the rate cut-off points applicable to the particular employment, but the aggregate amount of the rate cut-off points on each such notification shall not exceed the total amount of rate cut-off points of the employee for the USC year.
- (4) Before a determination for a USC year has been made in accordance with Regulation 8, an employee may request that a portion of the rate cut-off points be allocated to different employments in such a manner as the employee directs and where any such request is made, any determination shall take that request into account without prejudice to the other matters to be taken into account under Regulation 8.

11 Amendment of rate cut-off points

- (1) If a determination of rate cut-off points under Regulation 8 is found not to be appropriate because the actual circumstances are different from the circumstances by reference to which the determination was made, the Revenue Commissioners may, and if so requested by the employee shall, by reference to the actual circumstances, cause the previous determination

to be amended.

- (2) If an employee is aggrieved by a determination of rate cut-off points under Regulation 8, or by an amended determination under paragraph (1), he or she may give notice of his or her objection to the Revenue Commissioners, stating the grounds of the objection, within 21 days of the date on which the determination is notified to him or her and not later than 31 December in the USC year to which the determination relates.
- (3) The Revenue Commissioners shall consider the employee's objection and either—
 - (a) send an amended notice of determination of rate cut-off points to the employee, or
 - (b) notify the employee of their decision not to amend the determination of rate cut-off points.
- (4) The employee concerned may appeal—
 - (a) an amended determination sent to the employee under paragraph (3)(a), or
 - (b) a decision of the Revenue Commissioners under paragraph (3)(b) not to amend a determination of rate cut-off points,

to the Appeal Commissioners within 30 days of the date on which the amended determination is so sent, or as the case may be, the decision is so notified to the employee.
- (5) The Appeal Commissioners shall determine the rate cut-off points having regard to the matters set out in Regulation 8(3) and, subject to paragraph (1), their determination shall be final.
- (6) Where the rate cut-off points appropriate to an employee for any USC year have been amended under paragraph (1), (3) or (5), the Revenue Commissioners shall send, make available or cause to be made available an amended notice of the determination to the employee and shall make details of the determination available to the employer in a revenue payroll notification.

12 Notification of payment of emoluments

On or before the making of any payment of emoluments to which these Regulations apply, an employer shall notify the Revenue Commissioners, in respect of each employee, of—

- (a) the amount of the relevant emoluments,
- (b) the date of payment of the relevant emoluments,
- (c) the amount of USC deductible or repayable, and
- (d) where the employee is exempt from USC, a notification to that effect.

13 General provision for deductions and repayments

- (1) Subject to paragraph (2), on payment of relevant emoluments, deductions or repayments of USC shall be made subject to, and in accordance with, the subsequent provisions of this Part.
- (2) Paragraph (1) shall not apply where Regulation 8(2) applies.
- (3) Before the making of any payment of emoluments to an employee, an employer shall ensure that, where a relevant revenue payroll notification has been sent to or made available to the employer, the information on that notification is used to calculate the USC to be deducted or repaid.

14 Deduction of USC in respect of notional payments

- (1) An employer shall deduct USC in respect of a notional payment from any payment of relevant emoluments actually made by the employer to or on behalf of an employee on—
 - (a) the day the notional payment is made, or
 - (b) if no actual payment of relevant emoluments is made to the employee on that day, the next pay day following the day on which the notional payment is made.
- (2) Where, by reason of an insufficiency of payments of relevant emoluments actually made to or on behalf of the employee in the USC year in which the notional payment is made, the employer is unable to deduct the amount (or full amount) of USC required to be deducted by virtue of paragraph (1), the employer shall be liable to remit that amount of USC to the Collector-General as if the amount to be remitted had been deducted in accordance with this Regulation.
- (3) This paragraph applies to relevant emoluments being—
 - (a) the benefit of the private use of a car or a van which is treated for the purposes of income tax as a benefit in kind by virtue of section 121 or 121A, respectively, of the Act,
 - (b) the benefit arising from a preferential loan which is treated for the purposes of income tax as a perquisite for the purposes of section 112 of the Act by virtue of section 122 of the Act, or
 - (c) the benefit arising from an asset which belongs to the employer and the valuation of which is for the purposes of income tax determined in accordance with section 119(4) of the Act.
- (4) Where a notional payment for a USC year is in respect of relevant emoluments to which paragraph (3) applies, the amount of that notional payment shall be apportioned over the

period for which the benefit is available in that USC year and the employer shall deduct USC by reference to the part of that notional payment apportioned to each week in the period for which the benefit is available in that USC year.

15 Calculation and making of deduction or repayment where certificate of rate cut-off points held

(1) On ~~any~~ or before the making of a payment of relevant emoluments to or on behalf of an employee in respect of whom a revenue payroll notification has been sent to or made available to the employer, the employer, except where these Regulations otherwise provide, shall ascertain—

- (a) the cumulative relevant emoluments of that employee at the date of payment, and
- (b) the cumulative USC.

(2) (a) The cumulative USC for the pay period shall be the amount represented by A in the formula—

$$A = (B \times F) + (C \times G) + (D \times H) + (E \times I)$$

where—

- B is the amount (that may be nil) of the cumulative relevant emoluments up to and including the cumulative rate cut-off point for the pay period which is chargeable to USC at the rate specified in F,
- C is the amount (that may be nil) of the cumulative relevant emoluments up to and including the cumulative rate cut-off point for the pay period which is chargeable to USC at the rate specified in G,
- D is the amount (that may be nil) of the cumulative relevant emoluments up to and including the cumulative rate cut-off point for the pay period which is chargeable to USC at the rate specified in H, and
- E is the amount (that may be nil) of the cumulative relevant emoluments that exceeds the rate cut-off point referred to in the meaning of D.
- F is the first rate specified in column (2) of Part 1 of the Table to section 531AN of the Act,
- G is the second rate specified in column (2) of Part 1 of the Table to section 531AN of the Act,
- H is the third rate specified in column (2) of Part 1 of the Table to section 531AN of the Act, and
- I is the fourth rate specified in column (2) of Part 1 of the Table to section 531AN of the Act.

(b) The cumulative rate cut-off point for the pay period in respect of a rate is—

the rate cut-off point notified in respect of that rate $\times \frac{J}{K}$

where—

- J represents the number of pay periods, including the current pay period, since the start of the USC year, and
- K represents the total number of pay periods for the USC year.

(c) In this section, a pay period is the normal payment period in respect of which emoluments are paid to an employee and the total number of pay periods for the year is—

- (i) 52 where the employee is paid weekly,
- (ii) 26 where the employee is paid fortnightly, and
- (iii) 12 where the employee is paid monthly.

- (3) If the cumulative USC determined in accordance with paragraph (2) exceeds the cumulative USC corresponding to the employee's cumulative relevant emoluments at the date of the last preceding payment of relevant emoluments (in this Regulation referred to as the **“previous cumulative USC”**), the employer shall deduct the excess from the relevant emoluments on making the payment of relevant emoluments.
- (4) If the cumulative USC determined in accordance with paragraph (2) is less than the previous cumulative USC, the employer shall repay the difference to the employee on making the payment of relevant emoluments.
- (5) If the cumulative USC determined in accordance with paragraph (2) is equal to the previous cumulative USC, the employer shall neither deduct nor repay USC when the payment of relevant emoluments is made.
- (6) Where the payment of relevant emoluments is the first such payment in the USC year, the employer shall deduct the cumulative USC as determined in accordance with paragraph (2) from the relevant emoluments on making the payment of those relevant emoluments and paragraphs (3), (4) and (5) shall not apply.
- (7) The employer shall record the following particulars in relation to every payment of relevant emoluments that the employer makes to or on behalf of the employee:
 - (a) the date of the payment;
 - (b) the amount of the relevant emoluments;
 - (a) in relation to the date of payment—
 - (b) the cumulative relevant emoluments,
 - (c) the cumulative USC, that is, the amount represented by A in the formula in paragraph (2),and

(d) the amount of USC, if any, deducted or repaid on making the payment of relevant emoluments.

17 Deduction where additional pay day in USC year

(1) This Regulation applies where—

- (a) a revenue payroll notification has been sent to or made available to an employer in respect of an employee,
- (b) relevant emoluments are paid on 31 December in any USC year or, if that year is a leap year, on 30 or 31 December in that year, to or on behalf of an employee who is paid weekly or fortnightly, and
- (c) relevant emoluments are paid to or on behalf of an employee where the Revenue Commissioners send notice to the employer of that employee directing that this Regulation shall apply.

(2) On the making of a payment of relevant emoluments to which this Regulation applies the employer shall deduct USC therefrom in accordance with Regulation 15 as if the payment had been made on the previous 1 January.

(4) On making any such payment referred to in paragraph (1), the employer shall record—

- (a) the date of the payment,
- (b) the amount of the relevant emoluments,
- (c) the rate cut-off points where a certificate of rate cut-off points is held,
- (d) the cumulative relevant emoluments at the date of payment where the employee has not ceased to be employed by that employer,
- (e) the rate applied to the relevant emoluments, and
- (f) the amount of USC (if any) deducted on making the payment.

18 Arrears of pay

(1) This Regulation applies to payments of relevant emoluments made to or on behalf of an employee after he or she has ceased to be employed by the person making those payments.

(2) On making any such payment mentioned in paragraph (1), the employer shall deduct USC—

- (a) in the case of an employee in respect of whom a revenue payroll notification has been sent to or made available to the employer, by reference to the rate cut-off points that

would have applied to the payment if the employee was still employed by the employer on the date of payment and Regulation 15 had applied, or

(b) in any other case, in accordance with Regulation 21(1).

(4) Where this Regulation applies, on making any such payment, the employer shall record—

- (a) the date of the payment,
- (b) the amount of the relevant emoluments,
- (c) the rate cut-off points where a certificate of rate cut-off points is held,
- (d) the cumulative relevant emoluments at the date of payment that would have applied if the employee had continued to be employed by that employer,
- (e) the rate applied to the cumulative relevant emoluments,
- (f) the amount of USC (if any) deducted on making the payment, and
- (g) the amount of USC (if any) repaid on making the payment.

20 Death of employee

(2) Where an employer makes any payment of relevant emoluments after the date of an employee's death in respect of his or her employment with the employer, the employer shall deduct or repay USC as if the deceased employee was still in the employer's employment at the date of the payment.

21 Emergency basis of deduction

(1) Until a revenue payroll notification has been received or made available to an employer in respect of an employee, the employer shall, on making any payment of relevant emoluments to or on behalf of the employee, deduct USC from all such payments at the highest rate specified in column (2) of Part 1 of the Table to section 531AN of the Act.

(2) The employer shall record the following particulars in relation to every payment of relevant emoluments referred to in paragraph (1):

- (a) the date of payment;
- (b) the amount of relevant emoluments;
- (c) the rate at which USC was deducted;
- (d) the amount of USC deducted on making the payment.

(3) On making any payments of relevant emoluments to or on behalf of an employee after a revenue payroll notification in respect of the employee has been received by or made available to the employer, the employer shall comply with Regulation 15 and, for this

purpose—

- (a) any cumulative relevant emoluments notified to the employer in the revenue payroll notification shall be treated as if they represented relevant emoluments paid by that employer, and
- (b) the cumulative USC before the first payment of relevant emoluments is made to or on behalf of the employee after the revenue payroll notification is received shall be taken to be the aggregate of any cumulative USC notified to the employer in that notification ~~certificate~~ and any USC that the employer was liable to deduct from the employee's relevant emoluments under paragraph (1).

(8) This Regulation shall not apply where—

- (a) the employee performs the duties of his or her employment wholly outside the State, or
- (b) the employee is outside the State and the relevant emoluments are paid outside the State.

22 Aggregation of relevant emoluments in non-cumulative cases

(1) Where, under these Regulations, USC is deductible by an employer otherwise than in accordance with Regulation 15, 17 or 21, the amount of USC to be deducted in any week in respect of an employee shall be calculated—

- (a) by reference to the relevant emoluments paid to or on behalf of the employee in that week,
- (b) by reference to the rate cut-off points on the revenue payroll notification held by the employer in respect of that employee, and
- (c) without regard to any cumulative relevant emoluments, cumulative rate cut-off points or cumulative USC in respect of the USC year in which the relevant emoluments are paid.

(2) The employer shall record the following particulars in relation to every payment of relevant emoluments referred to in paragraph (1)(a):

- (a) the date of payment;
- (b) the amount of relevant emoluments;
- (c) the rate at which USC was deducted;
- (d) the amount of USC deducted on making the payment.

23 USC paid by employer to or for benefit of employee

Where an employer makes a payment to or for the benefit of an employee in respect of the employee's USC, the amount of the relevant emoluments which the employer pays to or on behalf of the employee shall be deemed for the purposes of deduction and repayment of USC under these Regulations to be such an amount as will include the amount assessable on the employee in respect of the payment made by the employer in respect of the employee's USC.

24 Repayment during sickness and unemployment

- (1) If, owing to the absence from work through sickness or other similar cause, the employee is entitled to receive no relevant emoluments on the usual pay day, the employer shall, on application being made in person by the employee or his or her authorised representative, make such repayment of USC to the employee, as may be appropriate, having regard to his or her cumulative relevant emoluments at the date of the pay day concerned and the corresponding cumulative USC.
- (2) If, owing to absence from work otherwise than as referred to in paragraph (1), the employee is entitled to receive no relevant emoluments on the usual pay day, the employer—
 - (a) shall make any such repayment of USC to the employee as would be appropriate under paragraph (1) if the absence from work was due to sickness, or
 - (b) not later than the first usual pay day on which no relevant emoluments will be payable to the employee, shall send to the Revenue Commissioners a notification of the employee's absence from work and of the employer's intention to make no repayment to the employee under subparagraph (a).
- (3) Where the notification ~~and return~~ referred to in subparagraph (b) of paragraph (2) is sent within the period specified in that subparagraph, the employer shall be relieved of the liability to make any repayment under subparagraph (a) of that paragraph.
- (4) The employer shall immediately notify the Revenue Commissioners when the employee returns to work and, for the purpose of deducting or repaying USC on the occasion of any subsequent payment of relevant emoluments to or on behalf of the employee during the USC year, shall take into account the amount of any repayment which has been made under paragraph (5) of which he or she is notified by the Revenue Commissioners.
- (5) The Revenue Commissioners shall make any repayment that may be appropriate at any date to a person who has ceased to be employed or with respect to whom a notification has been sent under paragraph (2)(b) and for this purpose shall have regard to the person's cumulative relevant emoluments at that date and the corresponding cumulative USC.

26 Payment of USC by employer

- (1) An employer shall remit to the Collector-General by the due date the amount calculated by the formula—

$$A + B - C$$

where,

A is all amounts of USC that the employer is liable under these Regulations to deduct from relevant emoluments paid by the employer during the relevant month,

B is the total amount of USC that was not so deducted but which the employer was liable to remit in respect of that month to the Collector-General in respect of notional payments made by the employer in accordance with Regulation 14, and

C is the total amounts that the employer was liable under these Regulations to repay during that month.

- (2) Where the Collector-General enters into an agreement with an employer under section 991A of the Act, that agreement may be extended by the Collector-General in respect of the USC liability in respect of all months in a USC year where—
- (a) the total monthly payments represent, based on the best estimate of the employer, the total amount of USC due under these Regulations in respect of those months,
 - (b) each monthly payment is made no later than the due date in respect of the month prior to the month in which the payment is made, and
 - (c) the employer has complied with all other requirements of these Regulations.
- (3) (a) Subject to subparagraph (c), where an agreement referred to in paragraph (2) is entered into, the balance of the amount of USC due in respect of the months occurring in the USC year, after deducting all monthly payments made—
- (i) prior to the due date for the final month in the USC year, and
 - (ii) in respect of that USC year,
- shall be due and payable by that due date.
- (b) Where the total amount of monthly direct debits paid by the employer in respect of the months occurring in the USC year is less than 90 per cent of the USC due in

respect of those months, the agreement referred to in paragraph (2) shall be deemed not to have entered into effect.

(c) An agreement referred to in paragraph (2) may be terminated by either the Collector-General or the employer and, where this occurs, the agreement shall be deemed not to have entered into effect.

(6)(a) If the total of the amounts that the employer was liable to repay during any month in a USC year exceeds the total of the amounts that the employer was liable to deduct during that month, the employer shall be entitled to deduct the excess from any amount that he or she is subsequently liable to remit to the Collector-General under paragraph (1).

(7)(a) On payment of USC, the Collector-General may send to the employer concerned a receipt in respect of the payment.

(b) The receipt referred to in subparagraph (a) may consist of—

- (i) a separate receipt in respect of each such payment, or
- (ii) a receipt for all such payments made within the period specified in the receipt.

28 Return by employer

(1) An employer shall—

- (a) on or before the return filing date for a month, make a return to the Revenue Commissioners specifying the total USC deducted or repaid under these Regulations for that month, and
- (b) on or before the due date for a month, pay the Collector-General the amount of USC due to be deducted under these Regulations in respect of that month.

(2) Where the Revenue Commissioners issue a statement to an employer which sets out, in summary form in respect of a month, the total amount of USC deducted or repaid by that employer, as notified to the Revenue Commissioners under Regulation 27, the details on that statement shall, on the return date, or where the statement is issued after the return date, on that later date, be deemed to be a return made by the employer in respect of that month for the purposes of paragraph (1)(a).

- (3) Paragraph (2) shall not apply where a statement referred to in that paragraph is issued to an employer and the details on that statement do not accurately reflect all payments of relevant emoluments made by an employer in a month or the liability of the employer to deduct USC on those payments.
- (4) Where paragraph (3) applies, the employer shall ensure that all payments relating to the month and the associated USC liability are accurately reflected on the return required under paragraph (1)(a).
- (5) The Collector-General may, by notice to an employer, vary the due date for the payment of any USC due in respect of a month.
- (6) Any notice issued under paragraph (5) may be withdrawn by the Collector-General at any time prior to the due date concerned, as varied by the notice.

29 Death of employer

If an employer dies, anything that the employer would have been liable to do under these Regulations shall be done by the employer's personal representative, or, in the case of an employer who paid relevant emoluments on behalf of another person, by the person succeeding the employer or, if there is no such person, the person on whose behalf the employer paid relevant emoluments.

30 Succession to a business, etc

- (1) This Regulation applies where there has been a change in the employer from whom an employee receives relevant emoluments in respect of his or her employment in any trade, business, concern or undertaking, or in connection with any property, or from whom an employee receives any annuity or pension.
- (2) Where this Regulation applies, the change shall not be treated as a cessation of employment for the purposes of these Regulations, but, in relation to any matter arising after the change, the employer after the change shall be liable to do anything that the employer before the change would have been liable to do under these Regulations if the change had not taken place.
- (3) The employer after the change shall not be liable for the payment of any USC that was deductible from relevant emoluments paid to the employee before the change took place.

31 Assessment of relevant emoluments

- (1) Nothing in these Regulations shall prevent an assessment to USC being made on a person in respect of his or her relevant emoluments for a USC year.
- (2) Any assessment to USC on an employee in respect of relevant emoluments may be made by any Revenue officer and shall be valid notwithstanding that the employee is not in the State during the USC year in which the assessment to USC is made.
- (3) All the relevant emoluments of an employee in respect of a USC year may be included in one assessment.

33 End of year review and notification of liability

The Revenue Commissioners may send to an employee, as soon as possible after the end of the USC year, a statement of his or her liability for that year showing how it is proposed to deal with any overpayment or underpayment of USC.

34 Objections and appeals against assessments

Part 40 of the Act shall, with any necessary modifications, apply in relation to an appeal by an employee against an assessment of relevant emoluments.

35 Recovery of underpayments

- (1) If USC payable under an assessment to USC exceeds the total USC deducted from an employee's relevant emoluments during a USC year, a Revenue officer, instead of taking the excess into account in determining—
 - (a) the appropriate rate cut-off points for a subsequent USC year,
 - (b) the amount of tax credits (within the meaning of the PAYE Regulations) for a subsequent USC year in accordance with section 531AY(4) of the Act, or
 - (a) the standard rate cut-off point (within the meaning of the PAYE Regulations) for a subsequent USC year in accordance with section 531AY(4) of the Act,

may require the employee to remit the excess to the Collector-General, and, where the Revenue officer so requires, the employee shall remit the excess accordingly on demand made by the Collector-General.

- (2) For the purposes of determining the amount of any such excess, any necessary adjustment

shall be made to the total USC in respect of any USC overpaid or remaining unpaid for any USC year.

- (3) Any USC that is to be remitted to the Collector-General under paragraph (1) shall be remitted within 14 days of the date on which the Collector-General first makes application for payment of that USC.
- (4) Any USC that is to be remitted to the Collector-General by any employee may be recovered in the manner provided by Part 42 of the Act.