



STATUTORY INSTRUMENTS.

S.I. No. 573 of 2009



INCOME TAX (EMPLOYMENTS) REGULATIONS 2009

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The Revenue Commissioners, in exercise of the powers conferred on them by section 986 of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. (1) These Regulations may be cited as the Income Tax (Employments) Regulations 2009.

(2) These Regulations shall come into operation on 1 January 2010.

2. In these Regulations “Principal Regulations” means the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).

3. The Principal Regulations are amended—

(a) in Regulation 11, paragraph (1) by substituting “send, make available or cause to make available” for “send”,

(b) in Regulation 12, paragraph (4) by substituting “send, make available or cause to make available” for “send”,

(c) in Regulation 13, paragraph (2) by substituting “give, make available or cause to make available” for “give”,

(d) in Regulation 15—

(i) in paragraph (3) by substituting “send, make available or cause to make available” for “send”, and

(ii) in paragraph (4) by substituting “issued, made available or caused to have been made available” for “issued”,

and

(e) in Regulation 19A—

(i) in paragraph (2)(a) by inserting “who ceased in the current year and” after “in the case of an employee”, and

(ii) by substituting the following for paragraph (2)(b):

“(b) in the case of an employee who ceased to be employed by the employer—

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 5th January, 2010.

- (i) in the current tax year and in respect of whom no certificate of tax credits and standard rate cut off point or tax deduction card is held by the employer, or
 - (ii) in any tax year before the tax year in which the payment is made,
- tax in accordance with paragraph (2) of Regulation 22.”.

GIVEN under my hand,
23 December 2009.

MICHAEL O’GRADY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations, which come into operation on 1 January 2010, amend the Income Tax (Employments) (Consolidated) Regulations 2001, that prescribe the manner in which the deduction of tax from salaries and wages under the “Pay As You Earn” system operates.

The amendments to Regulations 11, 12, 13 and 15 are designed to facilitate administrative efficiencies and to take account of the greater use of information technology developments. The amendment to Regulation 19 eases payroll administrative difficulties relating to the application of PAYE to arrears of wages and salary relating to a prior tax year.

The main changes are as follows:

Regulations 11, 12, 13 and 15 of the Income Tax (Employments) (Consolidated) Regulations 2001 are amended to accommodate making available the Notice of Determination of Tax Credits and Standard Rate Cut-Off Point (SRCOP) on Revenue’s on-line “PAYE Anytime” service. This service allows customers to view their tax credits and print off their notice of determination of tax credits and SRCOP. The change allows Revenue the option of sending hard copy notices or making the notices available on-line.

Regulation 19A of the Income Tax (Employments) (Consolidated) Regulations, 2001 is amended in order to alleviate the payroll programming difficulties experienced in relation to the taxing of arrears payable to an ex-employee who ceased employment in a previous tax year. The amendment applies the emergency basis of deduction to arrears payable to an ex-employee who ceased employment in a prior tax year.

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DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,
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€2.54

