



STATUTORY INSTRUMENTS.

S.I. No. 253 of 2012



INCOME TAX (EMPLOYMENTS) REGULATIONS 2012

INCOME TAX (EMPLOYMENTS) REGULATIONS 2012

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 2012.

(2) These Regulations come into operation on 18 July 2012.

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 by substituting the following for Regulation 7:

“Register of employers.

7. (1) (a) Every employer who makes a payment of emoluments to or on behalf of an employee at a rate exceeding a rate equivalent to a rate of €8 a week, or in the case of an employee with other employment, €2 per week, shall, for the purposes of these Regulations—

(i) send or cause to be sent to the Revenue Commissioners, by such electronic means or otherwise as the Revenue Commissioners may require, a notification of his or her name and address and of the fact that he or she is paying such emoluments, and

(ii) register with the Revenue Commissioners in such manner, including by electronic means, as the Revenue Commissioners may require.

(b) In the case of an employee paid monthly or at longer intervals, the references in subparagraph (a) to a rate of €8 a week and a rate of €2 a week shall be treated as references to a rate of €36 a month and a rate of €9 a month respectively.

(2) Where a change occurs in a name or address which has been notified under this regulation, the employer shall send or cause to be sent to the Revenue Commissioners, by such electronic means or otherwise as the Revenue Commissioners may require, a notification of the change.

(3) (a) An employer who is liable under this Regulation to send a notification shall send or cause to be sent such notification within the period of 9 days beginning on the day on which the employer becomes so liable.

(b) An employer who is liable under this Regulation to register with the Revenue Commissioners shall register with them within the period of 9 days beginning on the day on which the employer becomes so liable.

(4) The Revenue Commissioners shall keep and maintain a register in electronic form in which names and addresses notified to them under this Regulation shall be registered and, when any name or address has been registered, they shall give notice of the registration to the employer in writing or by means of such electronic system as the Revenue Commissioners may make available.”.

4. The Principal Regulations are amended by substituting the following for Regulation 8:

“Register of employees.

8. (1) Every employer who in any year makes to an employee or employees any payments of emoluments referred to in Regulation 7 shall keep and maintain in respect of such employee or employees employed throughout the year (or employed throughout the part or parts of a year during which such payments of emoluments are made) a register (to be known as the ‘Register of Employees’) for that year.

(2) The employer shall, in relation to each employee concerned, enter in the Register of Employees—

- (a) the name and address of each such employee,
- (b) the personal public service number of each such employee, and
- (c) the date of commencement of employment and, where relevant, the date of cessation of employment, in respect of each such employee.

(3) The employer shall—

- (a) keep and maintain the Register of Employees (or a copy of it)—
 - (i) at the normal place of employment of each employee, or
 - (ii) at the main place of business of the employer,
 and
- (b) on being required to do so by an officer of the Revenue Commissioners and within the period specified by that officer, produce

the Register of Employees (or a certified copy of it) or an extract from it to any officer of the Revenue Commissioners.

(4) The Register of Employees may be kept in an electronic format.”.

GIVEN under my hand,
18 July 2012.



NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

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

Amendments to Regulations 7 and 8 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) are required:

1. in order to require employers to register with the Revenue Commissioners, by electronic means or otherwise, within 9 days of making a payment of emoluments to, or on behalf of, an employee,
2. to oblige the Revenue Commissioners to keep, in electronic format, a register of employers,
3. to oblige the Revenue Commissioners to notify employers that they have been registered for the purposes of the PAYE system,
4. to oblige an employer to keep certain employee data in the register of employees,
5. to oblige an employer to keep and maintain the register of employees at the normal place of employment of each employee or at the main place of business of the employer, and
6. to allow an employer to keep the register of employees in electronic format.

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