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**THE INCOME TAX ACT**

**THE INCOME TAX (EMPLOYMENTS) (AMENDMENT) REGULATIONS, 2020**

In exercise of the power conferred upon the Minister by section 92 of the Income Tax Act, and of every other power hereunto enabling, the following Regulations are made:—

1. These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations, 2020, and shall be read and construed as one with the Income Tax (Employments) Regulations as set out in Part I of the Second Schedule to the Income Tax Act (hereinafter referred to as the principal Regulations) and all amendments thereto.
2. Regulation 18(1) of the principal Regulations is amended by—
  - (a) deleting sub-paragraph (b) and substituting therefor the following paragraph—

“(b) the taxpayer registration number of the employee;”;
  - (b) in sub-paragraph (e), by deleting the words “; and” and substituting therefor a semi-colon;

- (c) in sub-paragraph (f), by deleting the full stop and substituting therefor a semi-colon; and
- (d) by inserting next after sub-paragraph (f) the following sub-paragraphs—
  - “ (g) the address of the employee;
  - (h) the national insurance scheme number of the employee;
  - (i) the cumulative amount of allowable deductions;
  - (j) the cumulative amount of education tax deducted;
  - (k) the cumulative amount of contributions to the National Insurance Scheme deducted;
  - (l) the cumulative amount of contributions to the National Housing Trust deducted;
  - (m) the cumulative tax free emoluments appropriate to that date; and
  - (n) the gross amount of any redundancy payment made to the employee.”.

3. The principal Regulations are amended by inserting next after regulation 24 the following as regulation 24A—

“24A.—(1) Where an employee is laid off without pay within the meaning of section 5A(3) of the Employment (Termination and Redundancy) Act due to any of the circumstances specified in paragraph (2), the employer shall, not later than the first usual pay day on which no emoluments will be payable to the employee, furnish to the Commissioner General a certificate in the prescribed form containing the particulars specified in regulation 18(1).

(2) The circumstances to which paragraph (1) applies are force majeure or acts of God.

(3) The employer shall make two copies of the certificate furnished to the Commissioner General under paragraph (1) and shall deliver the copies to the employee on the day on which the employee is laid off without pay.”.

Dated this 8th day of April, 2020.

NIGEL CLARKE  
Minister of Finance and the Public Service.