

1973 No. 900**INCOME TAX****The Clerks to General Commissioners (Compensation)
Regulations 1973**

<i>Made - - - -</i>	<i>11th May 1973</i>
<i>Laid before Parliament</i>	<i>21st May 1973</i>
<i>Coming into Operation</i>	<i>12th June 1973</i>

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SCHEDULE

Table mentioned in Regulation 2(2).

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 130 of the Finance Act 1972(a), and with the concurrence of the Minister for the Civil Service, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Clerks to General Commissioners (Compensation) Regulations 1973 and shall come into operation on 12th June 1973.

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“compensating authority” means the Commissioners of Inland Revenue;

“compensation question” means a question arising under these Regulations—

(a) as to a person’s entitlement to compensation for loss of employment, or for loss or diminution of emoluments; or

(b) as to the manner of a person’s employment or the comparability of his duties;

“gross emoluments” means all remuneration paid or payable to a Clerk to General Commissioners under section 3(2) of the Taxes Management Act 1970(a) but does not include any payments relating to the cost of providing accommodation for meetings of General Commissioners or any travelling or subsistence allowance in respect of expenses incurred personally by the Clerk;

“net emoluments” in relation to any employment which has been lost or the emoluments of which have been diminished means 40 per cent of the gross emoluments payable in respect of the twelve months ending on the material date;

“enactment” means any Act or any instrument made under an Act;

“full time Clerk” means a Clerk as regards whom the Commissioners of Inland Revenue are satisfied that he is required to devote substantially the whole of his time to the duties of his office;

“division” means the area of jurisdiction of a body of General Commissioners;

“General Commissioners” means the Commissioners for the general purposes of the income tax;

“long-term compensation” means compensation payable in accordance with the provisions of Part IV of these Regulations for loss of employment or loss or diminution of emoluments;

“material date”, in relation to any person who has suffered loss of employment or loss or diminution of emoluments, means the date on which he suffers that loss or diminution or on which the relevant event happens, whichever date is the earlier;

“national service” means service which is relevant service within the meaning of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(b) and includes service immediately following such service as aforesaid being service in any of Her Majesty’s naval, military or air forces pursuant to a voluntary engagement entered into with the consent of the General Commissioners under whom an officer held his last relevant employment;

“normal retiring age” means seventy years;

“reckonable service”, in relation to a person, means any period of part-time employment in any relevant employment and includes any period of war service or national service undertaken on his ceasing to hold any such employment;

“relevant employment” means employment as a Clerk to General Commissioners other than as a full-time Clerk, but except as provided in Regulations 6(1) and 12(1) does not include service in the armed forces of the Crown;

“relevant event” in relation to any person who has suffered loss of employment or loss or diminution of emoluments, means the date of the coming into operation of any order under section 2(6) of the Taxes Management Act 1970, which gives rise to any of the matters referred to in Regulation 4, being matters to which the said loss of employment or loss or diminution of emoluments is attributable;

“resettlement compensation” means compensation payable in accordance with Part III of these Regulations for loss of employment;

“tribunal” means a tribunal established under section 12 of the Industrial Training Act 1964(c);

(a) 1970 c. 9.
(c) 1964 c. 16.

(b) 1951 c. 65.

“war service” means war service within the meaning of the Local Government Staffs (War Service) Act 1939(a), the Teachers Superannuation (War Service) Act 1939(b), the Police and Firemen (War Service) Act 1939(c), or employment for war purposes within the meaning of the Superannuation Schemes (War Service) Act 1940(d).

(2) (a) Where under any provision of these Regulations a capital value is to be assigned to an annual amount, it shall be ascertained in accordance with the table set out in the schedule to these Regulations.

(b) For the purpose of determining the application of the table the headings and the note to the table shall be treated as part of the table.

(3) Unless the context otherwise requires, references in these Regulations to the provisions of any enactment shall be construed as references to those provisions as amended, re-enacted or modified by any subsequent enactment.

(4) References in these Regulations to a numbered regulation shall, unless the reference is to a regulation of specified regulations, be construed as references to the regulation bearing that number in these Regulations.

(5) References in any of these Regulations to a numbered paragraph shall, unless the reference is to a paragraph of a specified regulation, be construed as references to the paragraph bearing that number in the first mentioned regulation.

(6) The Interpretation Act 1889(e) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

PART II

ENTITLEMENT TO COMPENSATION

Persons to whom the regulations apply

3. These Regulations shall apply to any person other than a full-time Clerk who, for part only of his time, immediately before the material date was employed as a Clerk to General Commissioners in a non-pensionable capacity.

Grounds of entitlement to compensation

4. Subject to the provisions of these Regulations, any person to whom these Regulations apply and who suffers loss of employment or loss or diminution of emoluments which is attributable to the creation of a new division, the abolition of an existing division, or the alteration in any other respect of a division or its boundaries under an Order made under section 2(6) of the Taxes Management Act 1970(f) shall be entitled to have his case considered for the payment of compensation under these Regulations, and such compensation shall be determined in accordance with these Regulations.

PART III

RESETTLEMENT COMPENSATION

Resettlement compensation for loss of employment

5. The compensating authority shall, subject to the provisions of these Regulations, pay resettlement compensation to any person to whom these Regulations apply and who satisfies the conditions set out in Regulation 6.

(a) 1939 c. 94.
(c) 1939 c. 103.
(e) 1889 c. 63.

(b) 1939 c. 95.
(d) 1940 c. 26.
(f) 1970 c. 9.

Conditions for payment of resettlement compensation

- 6.—(1) Without prejudice to any other requirement of these Regulations, the conditions for the payment of resettlement compensation to any person are that—
- (a) he has suffered loss of employment attributable to any of the matters referred to in Regulation 4 on or after the material date but not later than ten years after that date;
 - (b) he had not at the date of the loss attained normal retiring age;
 - (c) he had been for a period beginning on the date three years immediately before the material date and ending on the date when the loss of employment occurred continuously engaged (disregarding breaks not exceeding in the aggregate six months) in relevant employment; and for this purpose the expression “relevant employment” includes any period of national service immediately following such employment;
 - (d) he has made a claim for such compensation in accordance with the provisions of Part VI of these Regulations not later than thirteen weeks after the loss of employment which is the cause of his claim, or thirteen weeks after the coming into operation of these Regulations, whichever is the later, or within such longer period as the compensating authority may allow in any particular case where they are satisfied that the delay in making the claim was due to ill-health or other circumstances beyond the claimant’s control;
 - (e) the loss of employment which is the cause of his claim has occurred for some reason other than misconduct or incapacity to perform such duties as, immediately before the loss, he was performing or might reasonably have been required to perform; and
 - (f) he has not, subject to paragraph (2), been offered any reasonably comparable employment as a Clerk to the General Commissioners of another division.

(2) No account shall be taken for the purposes of this Regulation of an offer of employment where the compensating authority is satisfied—

- (a) that acceptance would have involved undue hardship to the person, or
- (b) that he was prevented from accepting the offer by reason of ill-health or other circumstances beyond his control.

Amount of resettlement compensation

7.—(1) The amount of resettlement compensation which may be paid to a person shall, for each week for which such compensation is payable, be a sum ascertained by taking two-thirds of the weekly rate of the net emoluments which that person has lost and deducting therefrom such of the following items as may be applicable—

- (a) unemployment, sickness or injury benefit under any Act relating to National Insurance claimable by him in respect of such week (excluding any amount claimable by him in respect of a dependant); and
- (b) two-thirds of the net emoluments received by him in respect of such week from work or employment undertaken as a result of the loss of employment.

(2) For the purposes of this Regulation the weekly rate of a person’s net emoluments shall be deemed to be seven three hundred and sixty-fifths of those emoluments.

Period for payment of resettlement compensation

8. Subject to the provisions of these Regulations, resettlement compensation shall be payable to a person only in respect of the period of thirteen weeks next succeeding the week in which he lost the employment in respect of which his claim has been made or, in the case of a person who has attained the age of forty-five years, the said thirteen weeks and one additional week for every year of his age after attaining the age of forty-five years and before the date of the loss of employment, subject to a maximum addition of thirteen such weeks.

Additional provisions relating to resettlement compensation

9.—(1) Resettlement compensation shall be payable to a person at intervals equivalent to those at which the emoluments of his employment were previously paid or at such other intervals as may be agreed between the person and the compensating authority.

(2) Resettlement compensation shall be terminated by the compensating authority—

- (a) if without reasonable cause the recipient fails to comply with any of the provisions of Regulation 10, or
- (b) if on being requested to do so, he fails to satisfy the compensating authority that, so far as he is able, he is seeking suitable employment.

Claimant for resettlement compensation to furnish particulars of employment

10. Every person claiming or in receipt of resettlement compensation shall (after as well as before the compensation begins to be paid) forthwith supply the compensating authority in writing with particulars of any employment which he obtains or of any change in his earnings from any such employment.

PART IV

LONG-TERM COMPENSATION

Long-term compensation for loss of employment or loss or diminution of emoluments

11. The compensating authority shall, subject to the provisions of these Regulations, pay long-term compensation to any person to whom these Regulations apply and who satisfies the conditions set out in Regulation 12.

Conditions for payment of long-term compensation

12.—(1) Without prejudice to any other requirement of these Regulations, the conditions for the payment of long-term compensation to any person are that—

- (a) he has suffered loss of employment or loss or diminution of emoluments attributable to any of the matters referred to in Regulation 4 on or after the material date, but not later than ten years after the material date;
- (b) he had not at the date of the loss or diminution attained normal retiring age;

- (c) he had been for a period beginning on a date not less than eight years immediately before the material date and ending on the date when the loss or diminution occurred continuously engaged (without a break of more than twelve months at any one time) in relevant employment; and for this purpose the expression "relevant employment" includes any period of national service immediately following such employment;
 - (d) he has made a claim for such compensation in accordance with the provisions of Part VI of these Regulations not later than two years after the loss or diminution which is the cause of the claim or two years after the coming into operation of these Regulations whichever is the later; and
 - (e) if the cause of the claim for compensation is loss of employment—
 - (i) the loss has occurred for some reason other than misconduct or incapacity to perform such duties as, immediately before the loss, he was performing or might reasonably have been required to perform; and
 - (ii) he has not been offered any reasonably comparable employment as a Clerk to the General Commissioners of another division.
- (2) No account shall be taken for the purposes of this Regulation of an offer of employment where the compensating authority is satisfied—
- (a) that acceptance would have involved undue hardship to the person, or
 - (b) that he was prevented from accepting the offer by reason of ill-health or other circumstances beyond his control.

(3) Claims for long-term compensation for loss of employment shall in all respects be treated as claims for such compensation for the loss of emoluments occasioned thereby and the provisions of these Regulations shall apply to all such claims accordingly.

Factors to be considered in determining payment of long-term compensation

13.—(1) For the purpose of determining the amount (subject to the limits set out in these Regulations) of long-term compensation, if any, payable under these Regulations to any person for loss or diminution of emoluments, the compensating authority shall have regard to such of the following factors as may be relevant, that is to say—

- (a) the conditions upon which the person held the employment which he has lost, including in particular its security of tenure, whether by law or practice;
 - (b) the emoluments and other conditions, including security of tenure, whether by law or practice, of any work or employment undertaken by the person as a result of the loss of employment;
 - (c) the extent to which he has sought suitable employment and the emoluments which he might have acquired by accepting other suitable employment offered to him;
 - (d) all the other circumstances of his case.
- (2) In ascertaining for the purposes of paragraph (1)(c) whether a person has been offered suitable employment, Regulation 6(2) shall apply.

Amount of long-term compensation payable for loss of emoluments

14.—(1) Long-term compensation for loss of emoluments shall, subject to the provisions of these Regulations, be payable until the normal retiring age or death of a person to whom it is payable, whichever first occurs, and shall not exceed a maximum annual sum calculated in accordance with the provisions of paragraphs (2) and (3).

(2) The said maximum annual sum shall, subject as hereinafter provided, be the aggregate of the following sums, namely—

(a) for every year of the person's reckonable service, one sixtieth of the net emoluments which he has lost; and

(b) in the case of a person who has attained the age of forty years at the date of the loss, a sum calculated in accordance with the provisions of paragraph (3) appropriate to his age at that date,

but the said maximum annual sum shall in no case exceed two-thirds of the net emoluments which the person has lost.

(3) The sum referred to in paragraph (2)(b) shall be—

(a) in the case of a person who has attained the age of forty years but has not attained the age of fifty years at the date of the loss, the following fraction of the net emoluments which he has lost—

(i) where his reckonable service is less than ten years, one sixtieth for each year of such service, after attaining the age of forty years; or

(ii) where his reckonable service amounts to ten years but is less than fifteen years, one sixtieth for each year of such service after attaining the age of forty years and one additional sixtieth; or

(iii) where his reckonable service amounts to fifteen years but is less than twenty years, one sixtieth for each year of such service after attaining the age of forty years and two additional sixtieths; or

(iv) where his reckonable service amounts to twenty years or more, one sixtieth for each year of such service after attaining the age of forty years and three additional sixtieths;

but the sum so calculated shall not in any case exceed one sixth of the said net emoluments;

(b) in the case of a person who has attained the age of fifty years but has not attained the age of sixty years at the date of the loss, one sixtieth of the said net emoluments for each year of his reckonable service after attaining the age of forty years, up to a maximum of fifteen such years; and

(c) in the case of a person who has attained the age of sixty years at the date of the loss, one sixtieth of the said net emoluments for each year of his reckonable service after attaining the age of forty-five years.

(4) Where long-term compensation is payable in respect of any period and resettlement compensation is also payable in respect of that period, the long-term compensation shall be limited to the amount (if any) by which it exceeds the resettlement compensation payable as aforesaid.

(5) Long-term compensation shall be payable to a person at intervals equivalent to those at which the emoluments of his employment were previously paid or at such other intervals as may be agreed between the person and the compensating authority.

Long-term compensation for diminution of emoluments

15. Long-term compensation for diminution of emoluments in respect of any employment shall, subject to the provisions of these Regulations, be awarded and paid in accordance with the following provisions:—

- (a) the compensation shall consist of an annual sum which shall be payable to a person at intervals equivalent to those at which the emoluments of his employment are or were previously paid or at such other intervals as may be agreed between the person and the compensating authority, and shall, subject to the provisions of these Regulations, be payable until normal retiring age or death, whichever first occurs; and
- (b) the said annual sum shall not exceed the maximum annual sum which could have been awarded under Regulation 14 if the person had suffered loss of employment and the loss of emoluments occasioned thereby had been equivalent to the amount of the diminution:

Provided that no compensation shall be payable if the emoluments have been diminished by less than two and one half per cent.

Date from which long-term compensation is to be payable

16.—(1) Long-term compensation shall be payable with effect from the date of the claim or from any earlier date permitted by the succeeding provisions of this regulation.

(2) Where a claim for long-term compensation is duly made within thirteen weeks of the occurrence of the loss or diminution which is the cause of the claim, or within thirteen weeks of the coming into operation of these Regulations, whichever is the later, the award shall be made retrospective to the date on which the loss or diminution occurred.

(3) Where a claim for long-term compensation is made after the expiry of the period mentioned in paragraph (2), the award may, at the discretion of the compensating authority, be made retrospective to a date not earlier than thirteen weeks prior to the date on which the claim was made:

Provided that if the compensating authority are satisfied that the failure to make the claim within the period mentioned in paragraph (2) was due to ill-health or other circumstances beyond the claimant's control, the award may be made retrospective to a date not earlier than that on which the loss or diminution occurred.

PART V

ADJUSTMENT, REVIEW AND COMPOUNDING OF COMPENSATION

Reduction of compensation in certain cases

17.—(1) Where in any week a person is entitled to long-term compensation for loss or diminution of emoluments and is also entitled to unemployment, sickness or injury benefit under any Act relating to National Insurance, other than a benefit claimable by him in respect of a dependant, there shall be deducted from the long-term compensation payable for that week a sum not exceeding the amount by which the aggregate of such National Insurance benefits claimable in respect of that week and the weekly rate at which the long-term compensation would be payable but for this Regulation exceeds two-thirds of the weekly rate of the net emoluments of the employment which he has lost or in which the emoluments have been diminished:

Provided that this paragraph shall not apply in relation to any such sickness or injury benefit in so far as—

- (a) an equivalent sum is deducted from the emoluments of his current employment, and
- (b) such deduction from those emoluments has not occasioned an increase in his long-term compensation.

(2) In paragraph (1) the expression “weekly rate” means seven three hundred and sixty-fifths of the relevant annual rate.

Notification of change of circumstances

18. Where—

- (a) a person entitled to long-term compensation enters employment the remuneration whereof is payable out of public funds, or ceases to hold such employment, or receives any increase in his remuneration in such employment, or
- (b) a person entitled to long-term compensation starts to receive any benefit, any increase in benefit or any further benefit, under any Act relating to National Insurance,

he shall forthwith inform the compensating authority in writing of that fact.

Review of awards of long-term compensation

19.—(1) The compensating authority shall, within a period of two years after the date on which any decision on a claim for long-term compensation for loss of employment is notified to a claimant under Regulation 21, or within such longer period as is specified in the subsequent provisions of this Regulation, and at intervals of not more than six months, review its decision or, where the claim has been the subject of an appeal, the decision of the tribunal, and these Regulations shall apply in relation to any such review as they apply in relation to the initial determination of the claim; and on such review, in the light of any material change in the circumstances of the case, compensation may be awarded, or compensation previously awarded may be increased, reduced or discontinued, subject to the limits set out in these Regulations.

(2) The person to whom the decision relates may require the compensating authority to carry out the review mentioned in paragraph (1) at any time within the period of two years mentioned in that paragraph if he considers that there has been a change in the circumstances of his case which is material for the purposes of these Regulations.

(3) The compensating authority shall carry out a review in accordance with paragraph (1), notwithstanding the expiration of the period mentioned in that paragraph, if—

- (a) the emoluments of employment or work undertaken as a result of the loss of employment had been taken into account in determining the amount of any compensation awarded, and
- (b) such employment or work has been lost or the emoluments thereof reduced, otherwise than by reason of misconduct or incapacity to perform such duties as the person might reasonably have been required to perform, and
- (c) the compensating authority is satisfied that such loss or reduction is causing him hardship,

and where any decision is so reviewed, the decision shall be subject to further review in accordance with paragraph (1) as if the review carried out under this paragraph had been the initial determination of the claim.

(4) Paragraphs (1) and (2) shall apply in relation to any decision on a claim for long-term compensation in respect of diminution of emoluments as they apply in relation to any decision mentioned in the said paragraph (1):

Provided that—

- (i) where the person to whom the decision relates ceases to hold the employment in which his emoluments were diminished, a review shall be held within three months after that date, but no further review shall be held after the expiry of that period, and
- (ii) while that person continues to hold that employment, there shall be no limit to the period within which a review may take place.

(5) Notwithstanding anything contained in the foregoing provisions of this Regulation, the compensating authority shall review a decision, whether of the authority or the tribunal, on a claim for long-term compensation for loss of employment or diminution of emoluments after the expiration of any period within which a review is required to be made if at any time—

- (a) the person to whom the decision relates becomes engaged in employment (hereinafter referred to as “his current employment”) the remuneration whereof is payable out of public funds and which he has undertaken subsequent to the loss or diminution, and
- (b) the aggregate of the net emoluments of his current employment and the long-term compensation payable to him exceeds the net emoluments of the employment which he has lost or, as the case may be, in which the emoluments have been diminished.

(6) The compensating authority shall further review any decision reviewed under paragraph (5) whenever the net emoluments of the person’s current employment are increased.

(7) If on any review under paragraph (5) or (6) the compensation is reduced it shall not be reduced below the amount by which the net emoluments of the person’s current employment falls short of the net emoluments of the employment which he has lost, or, as the case may be, in which the emoluments have been diminished.

(8) The compensating authority shall give to a person to whom a decision relates not less than fourteen days’ notice of any review of that decision to be carried out under this Regulation unless the review is carried out at his request.

(9) Nothing in this Regulation shall preclude the making of any adjustment of compensation required by Regulation 17.

Compounding of awards

20.—(1) In a case where an annual sum which has been or might be awarded under these Regulations does not exceed £39, the compensating authority may, at its discretion, compound its liability in respect thereof by paying a lump sum equivalent to the capital value of the annual sum.

(2) In any other case, if the person who has been awarded long-term compensation requests it to do so, the compensating authority may, after having regard to the state of health of that person and the other circumstances of the case, compound up to one quarter of its liability to make payments under the award by the payment of an equivalent amount as a lump sum.

(3) The making of a composition under paragraph (2) in relation to an award of long-term compensation shall not prevent the subsequent making of a composition under paragraph (1) in relation to that award but, subject as aforesaid, not more than one composition may be made in relation to any award.

PART VI

PROCEDURE AND MISCELLANEOUS

Procedure on making claims

21.—(1) Every claim for compensation under these Regulations and every request for a review of an award of long-term compensation shall be made in accordance with this Regulation.

(2) Every such claim or request, shall be made to the compensating authority in a form approved by that authority and shall state whether any other claim for compensation has been made by the claimant under these Regulations.

(3) Resettlement compensation shall be claimed separately from long-term compensation.

(4) The compensating authority shall consider any such claim or request in accordance with the relevant provisions of these Regulations and shall notify the person making the claim or request in writing of its decision—

(a) in the case of a claim for resettlement compensation not later than one month after the receipt of the claim, and

(b) in the case of a claim for, or request for the review of an award of, compensation under Part IV of these Regulations, not later than thirteen weeks after the receipt of the claim or request, and

(c) in any other case, as soon as possible after the decision;
but the decision of the compensating authority shall not be invalidated by reason of the fact that notice of the decision is given after the expiry of the period mentioned in this paragraph.

(5) Every notification of a decision by the compensating authority (whether granting or refusing compensation or reviewing an award, or otherwise affecting any compensation under these Regulations) shall contain a statement—

(a) giving reasons for the decision;

(b) showing how any compensation has been calculated and, in particular, if the amount is less than the maximum which could have been awarded under these Regulations, showing the factors taken into account in awarding that amount; and

(c) directing the attention of the claimant to his right under Regulation 27, if he is aggrieved by the decision, to institute proceedings before a tribunal and giving him the address to which the application instituting such proceedings should be sent.

Claimants to furnish information

22.—(1) Any person claiming or receiving compensation or whose award of compensation is being reviewed shall furnish all such information as the compensating authority may at any time reasonably require; and he shall verify the same in such manner, including the production of books or of original documents in his possession or control, as may be reasonably so required.

(2) Any such person shall, on receipt of reasonable notice, present himself for interview at such place as the compensating authority may reasonably require; and any person who attends for interview may, if he so desires, be represented by his adviser.

Procedure on death of claimant

23.—(1) In the event of the death of a claimant or of a person who, if he had survived, could have been a claimant, a claim for compensation under these Regulations may be continued or made, as the case may be, by his personal representatives.

(2) Where any such claim is continued or made as aforesaid by personal representatives, the personal representatives shall, as respects any steps to be taken or thing to be done by them in order to continue to make the claim, be deemed for the purposes of these Regulations to be the person entitled to claim, but, save as aforesaid, the person in whose right they continue or make the claim shall be deemed for the purposes of these Regulations to be such person, and the relevant provisions of these Regulations shall be construed accordingly:

Provided that the compensating authority may in any such case extend the period within which a claim is required to be made by Regulation 6 or Regulation 12.

Calculation of service

24. For the purpose of making any calculations under these Regulations in respect of a person's reckonable service, all periods of such service shall be aggregated and, except where reference is made to completed years of service, if the aggregated service includes a fraction of a year, that fraction shall, if it equals or exceeds six months, be treated as a year, and shall, in any other case be disregarded.

Emoluments of part-time employments

25. In ascertaining for the purposes of these Regulations whether, and how far, the remuneration of alternative employment falls short of emoluments which have been lost where those emoluments were payable in respect of two or more part-time employments, the remuneration of the alternative employment or of the aggregate of two or more such employments shall be apportioned in the proportion which the emoluments of the part-time employments bore to each other.

Compensation not assignable

26. Subject to any statutory provision in that behalf, any compensation to which a person becomes entitled under these Regulations shall be paid by the compensating authority and shall be payable to, or in trust for, the person who is entitled to receive it, and shall not be assignable:

Provided that, without prejudice to any other right of recovery, any compensation paid in error may be recovered by the compensating authority by deduction from any compensation payable under these Regulations.

Right of appeal from decision of compensating authority

27.—(1) Every person who is aggrieved by any decision of the compensating authority with respect to a compensation question or by any failure on the part of the compensating authority to notify him of any such decision within the appropriate time prescribed by these Regulations, may within thirteen weeks of the notification to him of the decision or the expiry of the prescribed time, as the case may be, institute proceedings for the determination of the question by a tribunal in accordance with the Industrial Tribunals (Industrial Relations, etc) Regulations 1972(a) or in Scotland the Industrial Tribunals (Industrial Relations, etc) (Scotland) Regulations 1972(b) and these Regulations; and the tribunal shall determine the question accordingly.

(2) For the purpose of any such proceedings a person or persons may be appointed to sit with the tribunal as assessor or assessors.

(3) The compensating authority shall give effect to the decision of a tribunal subject to any modifications that may be required in consequence of any appeal from that decision on a point of law.

By Order of the Commissioners of Inland Revenue.

10th May 1973.

J. Webb,
Secretary.

Concurrence of the Minister for the Civil Service given under his Official Seal on 11th May 1973.

(L.S.)

K. H. McNeill,
Authorised by the
Minister for the Civil Service.

(a) S.I. 1972/38 (1972 I, p. 91).

(b) S.I. 1972/39 (1972 I, p. 102).

SCHEDULE

Regulation 2(2)

TABLE

Capital value, according to the age of employee, of each £100 of the total amount of long-term compensation payable to age 70.

Age last birthday of employee	Capital value of each £100 of the total amount of long-term compensation	
	Female	Male
	£ p	£ p
30	30·55	30·35
31	31·20	30·95
32	31·85	31·60
33	32·55	32·25
34	33·25	32·95
35	34·00	33·65
36	34·80	34·40
37	35·60	35·15
38	36·40	35·95
39	37·25	36·75
40	38·15	37·60
41	39·10	38·50
42	40·10	39·40
43	41·10	40·35
44	42·15	41·35
45	43·25	42·40
46	44·40	43·45
47	45·60	44·55
48	46·85	45·75
49	48·15	47·00
50	49·55	48·30
51	51·00	49·65
52	52·50	51·05
53	54·10	52·55
54	55·75	54·15
55	57·50	55·80
56	59·35	57·60
57	61·30	59·50
58	63·35	61·50
59	65·55	63·65
60	67·90	65·95
61	70·35	68·45
62	73·00	71·15
63	75·85	74·05
64	78·90	77·20
65	82·20	80·65
66	85·75	84·45
67	89·55	88·60
68	93·65	93·05
69	97·90	97·75

NOTE: The total amount of the annual long-term compensation which is to be compounded must first be calculated, i.e. the amount which the employee would receive on account of that compensation, or the part of it which is to be compounded, if it were paid until age 70. For each £100 so calculated, the lump sum payment will be the amount shown in the table according to the age of the employee at which the compounding is taking place.

Example: if long-term compensation of £20 per annum is paid to a male officer aged 39 years 5 months until he is aged 70 the amount payable would be

$$30\frac{7}{12} \times £20 \times \frac{£36.75}{£100} = £224.79$$

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

1. These Regulations made under section 130, Finance Act 1972, provide for the payment of compensation to or in respect of part-time Clerks to General Commissioners who suffer loss of employment or loss or diminution of emoluments in consequence of adjustments (under section 2(6), Taxes Management Act 1970) of the divisions for which the General Commissioners act.

2. Part I of the Regulations contains definitions. Part II specifies the persons to whom the Regulations apply and the grounds of entitlement to compensation.

3. The compensation payable is—

- (a) resettlement compensation for loss of employment (Part III);
- (b) long-term compensation for loss of employment or loss or diminution of emoluments (Part IV).

4. Resettlement compensation is payable for a period not exceeding 26 weeks to Clerks with at least three years' service in relevant employment. The qualifying conditions and factors to be considered are set out in Regulation 6.

5. The method of calculating the amount of compensation is contained in Regulation 7.

6. Long-term compensation is payable to Clerks with at least eight years' service in relevant employment. The qualifying and other conditions are set out in Regulation 12.

7. The method of calculating the maximum amount of long-term compensation is laid down in Regulation 14 (loss of emoluments) and Regulation 15 (diminution of emoluments). This amount is a proportion, not exceeding two-thirds, of the net emoluments lost or of the amount by which emoluments have been diminished, as the case may be. This compensation is payable from a date determined under Regulation 16 and can be payable up to normal retiring age.

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