
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER I

GENERAL

Interpretation of Part VII

81. In this Part of these Regulations unless the context otherwise requires—

“benefit” means a payment in accordance with the Social Security Act 1986(1) or the Social Security Contributions and Benefits Act 1992 or, in Northern Ireland, the Social Security (Northern Ireland) Order 1986(2) or the Social Security Contributions and Benefits (Northern Ireland) Act 1992, which includes taxable benefit;

“claim” means a claim to a benefit;

“claimant” means a person who has made a claim and who is not an employed claimant;

“employed claimant” means an employed earner who has made a claim;

“taxable benefit” means income chargeable under section 617(1) of the Taxes Act(3); and

“working sheet” means any form of record on or in which the matters required by this Part of these Regulations are to be kept.

Application of other parts of these Regulations

82.—(1) Parts III to VI of these Regulations shall apply to payments of taxable benefit only to the extent and with the modifications set out in this Part of these Regulations.

(2) To the extent that Parts III to VI of these Regulations are applied to this Part of these Regulations and unless the context otherwise requires—

“emoluments” shall be interpreted as “taxable benefit”;

“employee” shall be interpreted as “claimant”;

“employer” shall be interpreted as “the Department”;

and related expressions shall be construed accordingly.

(1) 1986 c. 50.

(2) S.I.1986/1888 (N.I.18).

(3) Section 617(1) was amended by paragraph 18 of Schedule 2 to the Disability Living Allowance and Disability Working Allowance Act 1991 (c. 18), paragraph 93 of Schedule 2 to the Social Security (Consequential Provisions) Act 1992 and paragraph 33 of Schedule 2 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9) and by S.I. 1991/2874.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
