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STATUTORY INSTRUMENTS

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**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

**PART VII**

**SOCIAL SECURITY BENEFITS**

*CHAPTER II*

*PAYMENTS TO WHOLLY UNEMPLOYED PERSONS*

**Procedure on making claim**

**84.**—(1) On making a claim after a period of employment to which Part IV of these Regulations applied, the claimant shall deliver to the Department the two copies of the certificate delivered to him in accordance with regulation 23(3).

(2) On making a claim after a previous claim to which regulation 89 applied, the claimant shall deliver to the Department the two copies of the certificate delivered to him in accordance with regulation 89(2)(c).

(3) The Department shall forthwith—

- (a) prepare a deductions working sheet in the form provided or in a form authorised by the Board and in accordance with the particulars given on the copies of the certificate, the two copies of which were delivered by the claimant;
- (b) record on the working sheet the cumulative emoluments shown on the certificate;
- (c) either record on the working sheet or keep such records as enable the production of the following particulars, namely—
  - (i) save where the code contained in the certificate reflects additional pay, the cumulative free emoluments, the cumulative taxable emoluments and the corresponding cumulative tax as at the week or month shown on the copies of the certificate;
  - (ii) where the code contained in the certificate reflects additional pay, the cumulative additional pay, the cumulative taxable emoluments and either the cumulative tax as at the week or month shown on the copies of the certificate or the total net tax deducted shown on the copies of the certificate, whichever is the less; and

(d) supply those particulars to the inspector, in such form as the Board may provide, together with such further information as may be required for the purposes of these Regulations.

(4) If the details on the certificate, the two copies of which were delivered by the claimant, are such that if a calculation were made in accordance with those figures under regulation 91 on the day of claim a repayment of tax exceeding £200 would arise, the Department shall so inform the inspector in accordance with paragraph (3)(d) above.

(5) If the claim is made within the first seven weeks of the year and a certificate, the two copies of which were delivered in accordance with this regulation, shows that the last payment of emoluments

or taxable benefit was in the preceding year, the Department shall comply with paragraph (3), but without recording the cumulative emoluments or total net tax deducted (if any) shown on the certificate.

(6) The code shown on the certificate shall be treated as the appropriate code for the purposes of these Regulations, except that where the certificate relates to the year ended 5th April 1993 and the code shown on the certificate is no longer valid, the appropriate code shall be deemed to be the code which effects deduction of tax with no personal reliefs at one or more of the rates referred to in regulation 8(4).

(7) If, on the making of a claim, no copies of a certificate have been delivered in accordance with paragraphs (1) or (2), or, subject to paragraph (5), the two copies of a certificate so delivered show that the last payment of emoluments was in a year preceding that in which the claim was made, the Department shall, for the purposes of paragraph (3), record the code specified by the Board as the appropriate code.

(8) If, on making a claim, a claimant to whom paragraph (1) applies declares that his last employer has not delivered the two copies of the certificate referred to in that paragraph to him, the Department may require that last employer to deliver those two copies to a specified office of the Department.

(9) Subject to paragraph (10), if a claimant has not delivered the two copies of a certificate in accordance with paragraph (1) or (2) and the two copies of the certificate have not been obtained under paragraph (8) within the period specified by the Board, the Department shall render a return to the inspector, giving the name and address of the claimant, the date of claim and such other particulars as may be necessary to enable the inspector to determine the appropriate code in accordance with regulation 7.

(10) The return referred to in paragraph (9) shall not be rendered if the claimant certifies, in a form provided by the Board, that—

- (a) he is undergoing a course of full-time education and has not had regular employment since 6th April, or
- (b) he has not had regular employment since the end of his full-time education.