
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER II

PAYMENTS TO WHOLLY UNEMPLOYED PERSONS

Determinations and notifications by the inspector

85.—(1) The inspector may determine an appropriate code for any claimant in accordance with regulation 7, and if he does so regulations 6, 8 and 10 to 13 inclusive shall apply to that determination.

(2) Any notification of code or amended code, or of cumulative emoluments and total net tax deducted received from the inspector by the Department shall be recorded in substitution for any previous record and shall be used for the purpose of all calculations required under this Chapter.