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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*

**Quarterly attenders**

**86.**—(1) If the Department decides that a claimant may make quarterly declarations in respect of his claim and the claimant has not had regular employment for at least twelve months, these Regulations shall not apply as regards any subsequent payment of benefit or event relating to the claim in question.

(2) If the Department decides that a claimant may make quarterly declarations in respect of his claim on the ground that he is in receipt of a pension in respect of a former employment such that no benefit is payable, the Department shall so notify the inspector.