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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*

**Determination and recording of amount of taxable benefit**

**87.** On each occasion that a payment of benefit is made to a claimant to whom regulation 86 does not apply, the Department shall determine and record the taxable benefit included in the payment.