

---

STATUTORY INSTRUMENTS

---

**1993 No. 744**

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

**PART VII**

**SOCIAL SECURITY BENEFITS**

*CHAPTER II*

*PAYMENTS TO WHOLLY UNEMPLOYED PERSONS*

**End of year**

**88.**—(1) After the end of the year the Department shall, in respect of each claimant whose latest claim was not treated as terminated under regulation 89 during the year—

- (a) make a tax calculation in accordance with regulation 91;
- (b) subject to paragraph (2), issue the certificate specified in paragraph (4) to the claimant; and
- (c) render the return specified in paragraph (5) to the inspector.

(2) The Department shall not be required to issue the certificate specified in paragraph (4) if no taxable benefit has been paid and a tax calculation in accordance with regulation 91 is not required.

(3) If a payment of benefit in respect of any year is made after the certificate for that year referred to in paragraph (1) has been rendered or would have been rendered but for paragraph (2), the Department shall proceed under regulation 90 as if further taxable benefit had been paid.

(4) The certificate specified in this paragraph is a certificate in such form as the Board may provide, and shall show as appropriate—

- (a) the year to which it relates,
- (b) the total benefit for the year excluding any amounts previously notified under regulation 89 or 90,
- (c) the taxable benefit included in such total benefit,
- (d) the code appropriate to the claimant,
- (e) any previous emoluments and any tax deducted from those emoluments which the Department was required to take into account under regulation 91,
- (f) the total emoluments for the year and the corresponding total net tax deducted, and
- (g) the amount of tax refunded by the Department.

(5) The return specified in this paragraph is a return in such form as the Board may prescribe, and shall show as appropriate—

- (a) such particulars as may be required for the identification of the claimant,
- (b) the particulars specified in paragraph (4),
- (c) the amount of any refund withheld under regulation 91(3) which the inspector has not authorised to be repaid, and

---

**Status:** This is the original version (as it was originally made).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

---

- (d) the excess (if any) of the total tax due arising from the calculation under regulation 91 over tax previously deducted in the year