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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*

**Termination of claim**

**89.**—(1) For the purposes of these Regulations a claim is to be treated as terminated if the claimant—

- (a) gives notice of termination, or
- (b) fails to make a further claim, or
- (c) fails to make a declaration in respect of the claim.

(2) Where a claim is treated as terminated, the Department shall—

- (a) make a tax calculation in accordance with regulation 91;
- (b) forthwith deliver to the inspector a certificate in such form as the Board may provide containing the following particulars—
  - (i) such particulars as may be required for the identification of the claimant,
  - (ii) the last day in accordance with paragraph (3) below,
  - (iii) the code appropriate to the claimant,
  - (iv) the cumulative emoluments (including taxable benefit) and the corresponding total net tax deducted at the date of termination or, if regulation 91(4) or (5) applies, the taxable benefit,
  - (v) the amount of any tax shown by the calculation to be payable in addition to that already paid,
  - (vi) the amount of any refund withheld under regulation 91(3) which the inspector has not authorised to be repaid, and
  - (vii) the date of issue of the certificate;
- (c) make two copies of the certificate specified in sub-paragraph (b) above on the form provided, and deliver them to the claimant on the same date as the certificate is delivered to the inspector; and
- (d) give notice to the claimant of—
  - (i) the total benefit for the year excluding any sums previously notified under this regulation or regulation 90, and
  - (ii) the taxable benefit included in that total benefit.

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**Status:** This is the original version (as it was originally made).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

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(3) Subject to paragraph (3), the relevant date for the purpose of any tax calculation which the Department is required to make under this regulation shall be the last day for which benefit was claimed, and if paid was not recoverable, except that if that last day is 4th or 5th April the relevant date shall be the preceding 3rd April.

(4) The Department shall not be required to amend a tax calculation solely because the date originally treated as the relevant date is subsequently shown to be incorrect.