
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER III

PAYMENTS TO EMPLOYED PERSONS

Interpretation of Chapter III

94. In this Chapter “the Department” means—

- (a) in Great Britain, the Department of Employment or, as the case may be, the Department of Social Security, or
- (b) in Northern Ireland, the Department of Health and Social Services for Northern Ireland

by whom a payment of benefit is made.