
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VII

SOCIAL SECURITY BENEFITS

CHAPTER III

PAYMENTS TO EMPLOYED PERSONS

Termination of claim

97.—(1) A claim shall be treated as terminated if the employed 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 notify the inspector and the employed claimant of the total benefit and taxable benefit paid in respect of the claim, showing the amounts appropriate to each year.