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#### STATUTORY INSTRUMENTS

## 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.