
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

CHAPTER 1

JOBSEEKER'S ALLOWANCE: NORMAL CASES

Death of claimant

163.—(1) On being informed of the death of a claimant whose award included taxable jobseeker's allowance, the Department must send the Inland Revenue the completed Form P45U indicating in Part 1 that the claimant has died.

(2) If the Department knows the name and address of the claimant's personal representative, the Department must send the notice referred to in regulation 159(4) to the personal representative.

(3) But if the Department has not been notified of the name and address of the claimant's personal representative within 30 days of the claimant's death, the Department is not required—

- (a) to make a tax calculation under regulation 161, nor
- (b) to issue the notice under regulation 159(4).

Commencement Information

II [Reg. 163](#) in force at 6.4.2004, see [reg. 1](#)

Status:

Point in time view as at 13/08/2009.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 163.