
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8 **U.K.**

SOCIAL SECURITY BENEFITS

CHAPTER 2 **U.K.**

JOBSEEKER'S ALLOWANCE: SPECIAL CASES

Information to be supplied when an award of taxable jobseeker's allowance ceases **U.K.**

171.—(1) When an award of taxable jobseeker's allowance ceases, the Department must give notice to the Inland Revenue and, except where the Chapter 2 claimant has died, the claimant, of—

- (a) the total jobseeker's allowance, and
- (b) the taxable jobseeker's allowance,

paid in respect of the award, showing the amounts appropriate to the award for the tax year in which it ceased.

(2) If the Department has been notified of the name and address of a deceased claimant's personal representative within 30 days of the claimant's death, the Department must send the notice to the personal representative.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 171.