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STATUTORY RULES OF NORTHERN IRELAND

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**2016 No. 147**

**The Social Security (Scottish Rate of Income Tax etc.)  
(Amendment) Regulations (Northern Ireland) 2016**

**Amendments to the Jobseeker's Allowance Regulations (Northern Ireland) 1996**

**3.—**(1) The Jobseeker's Allowance Regulations (Northern Ireland) 1996<sup>(1)</sup> are amended in accordance with paragraphs (2) to (6).

(2) In regulation 1(2) (citation, commencement and interpretation) after the definition of "sandwich course" insert—

““Scottish basic rate” means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

“Scottish taxpayer” has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998;”.

(3) In regulation 102(1) (deduction of tax and contributions for self employed earners)—

(i) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate;”;

(ii) after “basic rate” in the second place it occurs insert “, or the Scottish basic rate;”;

(iii) for “personal allowance to which the claimant is entitled under section 257(1), of the Income and Corporation Taxes Act 1998 (personal allowance) as is” substitute “personal reliefs to which the claimant is entitled under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 as are”; and

(iv) for “personal allowance deductible under this paragraph” substitute “personal reliefs deductible under this paragraph”.

(4) In regulation 102D (deduction in respect of tax for participants in the self-employment route)

(a) for paragraph (1)(b) substitute—

“(b) the personal reliefs applicable to the person receiving assistance under the self-employment route under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 are allowable against that income;”;

(b) in paragraph (1)(c)—

(i) for “personal allowance” substitute “personal reliefs”; and

(ii) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate;”;

(c) in paragraph (2)—

(i) after “basic rate” insert “, or the Scottish basic rate;”;

(ii) for “personal allowance” substitute “personal reliefs”.

(5) In regulation 105(15)(a) (notional income)—

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(1) [S.R.1996 No.198](#); relevant amending Regulations are [S.R.2007 No. 306](#) and [S.R. 2009 No.92](#)

- (a) after “basic rate” in the first place it appears insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”;
  - (b) for “personal allowance to which the claimant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowance) as is” substitute “personal reliefs to which the claimant is entitled under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 as are”;
  - (c) after “basic rate” in the second place it appears insert “, or the Scottish basic rate,”; and
  - (d) for “personal allowance” substitute “personal reliefs”.
- (6) In regulation 163(4) (calculation of earnings)—
- (a) in sub-paragraph (c)
    - (i) after “basic rate” insert “, or the Scottish basic rate,”; and
    - (ii) for “relief” substitute “reliefs”.