
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 147

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

Amendments to the Employment and Support Allowance Regulations (Northern Ireland) 2008

6.—(1) The Employment and Support Allowance Regulations 2008(1) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2(1) (interpretation) after the definition of “residential care home” 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 99 (deduction of tax and contributions for self-employed earners)—

(a) in paragraph (1)—

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

(ii) for “personal allowance to which the claimant is entitled under sections 35 and 38 to 40 of the Income Tax Act 2007 (personal allowances) 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

(b) in paragraph (2)—

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

(ii) for “paragraph (1) is” substitute “paragraph (1) are”.

(4) In regulation 103 (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;”; and

(c) in paragraph (2) for “basic rate of tax to be applied and the amount of the personal allowance deductible is” substitute “basic rate, or the Scottish basic rate, of tax to be applied and the amount of personal reliefs deductible are”.

(5) In regulation 109(2) (notional income—calculation and interpretation)—

- (a) in sub-paragraph (a)—
 - (i) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”; and
 - (ii) for “personal allowance to which the claimant is entitled under section 257(1) of the 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”; and
- (b) in sub-paragraph (b)—
 - (i) omit “if”;
 - (ii) after “the basic rate” insert “, or the Scottish basic rate,”; and
 - (iii) for “personal allowance deductible under this paragraph is” substitute “personal reliefs deductible under this paragraph are”.