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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

**PART 8**

**SOCIAL SECURITY BENEFITS**

**CHAPTER 3**

**INCAPACITY BENEFIT**

**Interpretation of Chapter 3**

**173.** In this Chapter—

“award” means an award of incapacity benefit;

“claim” means a claim for incapacity benefit;

“claimant” means a person who has made a claim;

“Department” means the Department for Work and Pensions or, in Northern Ireland, the Department for Social Development;

“incapacity benefit” means short-term incapacity benefit or long-term incapacity benefit payable under—

- (a) sections 30A(1), 30A(5), 40 or 41 of the Social Security Contributions and Benefits Act 1992(1), or
- (b) in Northern Ireland, section 30A(1), 30A(5), 40 or 41 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2);

“single-income claimant” means a claimant who, for a tax year—

- (a) is not entitled to receive any relevant payments in addition to the payments of taxable incapacity benefit, or
- (b) is so entitled but has failed to provide any details relating to those payments when making the claim,

and who is not a self-employed earner as defined by section 2 of the Social Security Contributions and Benefits Act 1992 or, in Northern Ireland, section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“taxable incapacity benefit” means any amount of incapacity benefit which is chargeable to income tax under Chapter 2 of Part 10 of ITEPA (tax on social security income).

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(1) 1992 c. 4. Section 30A was inserted by section 1(1) of the Social Security (Incapacity for Work) Act 1994 (c. 18) and amended by section 64 of the Welfare Reform and Pensions Act 1999 (c. 30); section 40 was substituted by paragraph 8 and section 41 by paragraph 9 of Schedule 1 to the Social Security (Incapacity for Work) Act 1994.

(2) 1992 c. 7. Section 30A was inserted by article 3(1) of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)) and amended by article 61 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)); section 40 was substituted by paragraph 8 and section 41 by paragraph 9 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994.

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**Status:** *This is the original version (as it was originally made).*

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