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DRAFT STATUTORY INSTRUMENTS

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**2013 No.**

**The Universal Credit Regulations 2013**

**PART 6**

**CALCULATION OF CAPITAL AND INCOME**

**CHAPTER 2**

**EARNED INCOME**

**Meaning of other terms relating to earned income**

**53.**—(1) In this Chapter—

“car” has the meaning in section 268A of the Capital Allowances Act 2001<sup>(1)</sup>;

“employed earnings” has the meaning in regulation 55;

“gainful self-employment” has the meaning in regulation 64;

“HMRC” means Her Majesty’s Revenue and Customs;

“motor cycle” has the meaning in section 268A of the Capital Allowances Act 2001;

“PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003<sup>(2)</sup>;

“relievable pension contributions” has the meaning in section 188 of the Finance Act 2004<sup>(3)</sup>;

“self-employed earnings” has the meaning in regulation 57; and

“start-up period” has the meaning in regulation 63.

(2) References in this Chapter to a person participating as a service user are to—

(a) a person who is being consulted by or on behalf of—

(i) a body which has a statutory duty to provide services in the field of health, social care or social housing; or

(ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such services,

in their capacity as a user, potential user, carer of a user or person otherwise affected by the provision of those services; or

(b) the carer of a person consulted under sub-paragraph (a).

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<sup>(1)</sup> 2001 c.2. Section 268A was inserted by section 30 of the Finance Act 2009 (c.10).

<sup>(2)</sup> S.I. 2003/2682.

<sup>(3)</sup> 2004 c.12.