

STATUTORY INSTRUMENTS

1987 No. 1967

The Income Support (General) Regulations 1987

PART V

INCOME AND CAPITAL

[^{F1}CHAPTER IVA

PARTICIPANTS IN THE SELF-EMPLOYMENT ROUTE^{F1} ...

[^{F1} Deduction in respect of tax for participants in the self-employment route^{F2} ...

39D.—(1) The amount to be deducted in respect of income tax under regulation 39C(1)(a) (calculation of income of participants in the self-employment route^{F3} ...) in respect of the period determined under regulation 39C(2) shall be calculated as if—

- (a) the chargeable income is the only income chargeable to tax;
- [^{F4}(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;]
- (c) the rate at which the chargeable income less the personal [^{F5}reliefs] is assessable to income tax is ^{F6}... the basic rate [^{F7}, or in the case of a Scottish taxpayer, the Scottish basic rate,] of tax.

(2) For the purpose of paragraph (1), the [^{F8}[^{F9}basic] rate][^{F10}, or the Scottish basic rate,] of tax to be applied and the amount of the [^{F11}personal reliefs] deductible shall, where the period determined under regulation 39C(2) is less than a year, be calculated on a pro rata basis.

(3) In this regulation, “chargeable income” means the monies in the special account at the end of the last day upon which assistance was received under the self-employment route.]

Textual Amendments

- F1** Pt. V Ch. IVA added (1.6.1998) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 1998 \(S.I. 1998/1174\)](#), regs. 1(1), **6(3)**
- F2** Words in reg. 39D heading omitted (27.11.2000) by virtue of [The Social Security Amendment \(Employment Zones\) \(No. 2\) Regulations 2000 \(S.I. 2000/2910\)](#), regs. 1(1), **5(1)(c)**
- F3** Words in reg. 39D(1) omitted (27.11.2000) by virtue of [The Social Security Amendment \(Employment Zones\) \(No. 2\) Regulations 2000 \(S.I. 2000/2910\)](#), regs. 1(1), **5(1)(c)**
- F4** Reg. 39D(1)(b) substituted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **2(4)(a)**
- F5** Word in reg. 39D(1)(c) substituted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **2(4)(b)(i)**
- F6** Words in reg. 39D(1)(c) omitted (6.4.2009) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/583\)](#), regs. 1(2), **2(8)(a)**

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 39D. (See end of Document for details)

- F7** Words in reg. 39D(1)(c) inserted (6.4.2016) by The Social Security (Scottish Rate of Income Tax etc.) (Amendment) Regulations 2016 (S.I. 2016/233), regs. 1, **2(4)(b)(ii)**
- F8** Words in reg. 39D(2) substituted (1.10.2007) by The Social Security (Miscellaneous Amendments) (No. 5) Regulations 2007 (S.I. 2007/2618), regs. 1(1), **5(8)**
- F9** Word in reg. 39D(2) substituted (6.4.2009) by The Social Security (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/583), regs. 1(2), **2(8)(b)**
- F10** Words in reg. 39D(2) inserted (6.4.2016) by The Social Security (Scottish Rate of Income Tax etc.) (Amendment) Regulations 2016 (S.I. 2016/233), regs. 1, **2(4)(c)(i)**
- F11** Words in reg. 39D(2) substituted (6.4.2016) by The Social Security (Scottish Rate of Income Tax etc.) (Amendment) Regulations 2016 (S.I. 2016/233), regs. 1, **2(4)(c)(ii)**

Changes to legislation:

There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 39D.