

## SCHEDULE

### MINOR AND MISCELLANEOUS AMENDMENTS TO THE DISABILITY WORKING ALLOWANCE REGULATIONS

#### **Amendment of regulation 26**

7. In regulation 26 (deduction of tax and contributions for self-employed earners)—
  - (a) in paragraph (1)—
    - (i) for the words “the basic rate of tax” there shall be substituted the words “the lower rate or, as the case may be, the lower rate and the basic rate of tax”;
    - (ii) for the words “sections 257(1) to (3) and 259(1) and (2)” there shall be substituted the words “sections 257(1), (6) and (7) and 259”;
    - (iii) after the words “less than a year” there shall be inserted the words “, the earnings to which the lower rate and, if appropriate, the basic rate of tax is to be applied and”;
  - (b) in paragraph (3)(c)(ii) for the words “under paragraph (4)” there shall be substituted the words “under paragraph (5)”.