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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 1**

**JOBSEEKER'S ALLOWANCE: NORMAL CASES**

**Tax calculation**

**161.**—(1) This regulation applies, subject to regulation 162, if the Department is required by regulation 157 or 158 to make a tax calculation.

(2) The Department must calculate in respect of the claimant as at the relevant date—

- (a) the total payments to date, and
- (b) the claimant's total tax.

(3) If the recorded tax exceeds the claimant's total tax, the Department must repay the excess to the claimant.

(4) But if the recorded tax is less than the claimant's total tax—

- (a) the difference is tax outstanding for the purposes of regulation 157(5)(b) or item 11 of Table 6 in regulation 159(3), and
- (b) the Department must treat the claimant's code as issued by the Inland Revenue on the non-cumulative basis from the relevant date.

(5) In this regulation—

[<sup>F1</sup>“claimant's total tax” means the lesser of—

- (a) 50% of the claimant's total payments to date, and
- (b) the tax due in accordance with the appropriate tax tables in respect of the claimant's total taxable payments to date at the relevant date;]

“recorded tax” means the total tax to date or (as the case may be) the total net tax deducted which was recorded in accordance with regulation 153(3) or (4) when the claim was made;

“relevant date” means—

- (a) the end of the tax year, if the calculation is required by regulation 157;
- (b) the date used for the purposes of the calculation, if the calculation is required by regulation 158;

“total payments to date” means any payments to date recorded by the Department in accordance with regulation 153(1), plus the total taxable jobseeker's allowance.

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**Changes to legislation:** There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 161. (See end of Document for details)

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**Textual Amendments**

- F1** Words in [reg. 161\(5\)](#) substituted (6.4.2015) by [The Income Tax \(Pay As You Earn\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2689\)](#), regs. 1(2), 7

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 161.