
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

CHAPTER 2

JOBSEEKER'S ALLOWANCE: SPECIAL CASES

Regulation 167 cases: application of other regulations

168.—(1) Parts 2 to 4 (codes; deduction and repayment of tax; payments, returns and information) apply to the taxable jobseeker's allowance paid to a Chapter 2 claimant by the employer on behalf of the Department under regulation 167, as if it were a relevant payment from the employment.

(2) But this is subject to paragraph (3), which applies in any case in which it appears to the Inland Revenue that deduction of tax from the taxable jobseeker's allowance paid by the employer on behalf of the Department by reference to the tax tables is impracticable.

(3) The Inland Revenue may make such other arrangements as are appropriate for the collection of tax in respect of taxable jobseeker's allowance.

(4) Regulations 170 to 172 (information to be supplied etc) do not apply if—

- (a) the Chapter 2 claimant's employer has been paying the jobseeker's allowance in accordance with regulation 167, and
- (b) the employer provides the information in question.