
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

CHAPTER 4

INCOME SUPPORT

Interpretation of Chapter 4

181. In this Chapter—

“award” means an award of income support;

“claim” means a claim for income support;

“claimant” means a person who has made a claim;

“Department” means the Department for Work and Pensions or, in Northern Ireland, the Department for Social Development;

“income support” means benefit payable under—

(a) section 124 of the Social Security Contributions and Benefits Act 1992⁽¹⁾, or

(b) in Northern Ireland, section 123 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾;

“taxable income support” means any amount of income support which is chargeable to income tax under Chapter 2 of Part 10 of ITEPA (tax on social security income).

⁽¹⁾ 1992 c. 4; section 124 was amended by paragraph 30 of Schedule 2 and Schedule 3 to the Jobseekers Act 1995 (c. 18).

⁽²⁾ 1992 c. 7; section 123 was amended by paragraph 13 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I.1995/2705 (N.I. 15)).