
STATUTORY INSTRUMENTS

2008 No. 2428

**The Employment and Support Allowance
(Miscellaneous Amendments) Regulations 2008**

PART 1

General amendments of the principal Regulations

Amendment of Part 10 of the principal Regulations

8.—(1) In regulation 94(8) (calculation of weekly amount of income) for “paragraph (9)” substitute “paragraph (8)”.

(2) In regulation 95(1) (earnings of employed earners) for “paragraphs (3) and (4)” substitute “paragraphs (2) and (3)”.

(3) In regulation 99 (deduction of tax and contributions for self-employed earners)—

(a) in paragraph (1) omit “starting rate or, as the case may be, the starting rate and the”; and

(b) in paragraph (2) for “starting rate” substitute “basic rate”.

(4) In regulation 103 (deduction in respect of tax for participants in the self-employment route)—

(a) in paragraph (1)(c) omit “starting rate of tax or, as the case may be, the starting rate and the”; and

(b) in paragraph (2) for “starting rate” substitute “basic rate”.

(5) At the end of regulation 107(5)(a) (notional income - income due to be paid or income paid to or in respect of a third party) and 112(8) (income treated as capital) for “the Independent Living Funds” substitute “the Independent Living Fund (2006)”.

(6) In regulation 109(2) (notional income - calculation and interpretation)—

(a) in sub-paragraph (a) omit “starting rate or, as the case may be, the starting rate and the”; and

(b) in sub-paragraph (b) for “starting rate” substitute “basic rate”.

(7) In regulation 111(1) (calculation of capital) for “sections 1(3)” substitute “sections 1(2)”.

(8) In regulation 115(5)(a) (notional capital) and paragraph 27(1) of Schedule 9 (capital to be disregarded) for “, the Independent Living Funds” substitute “, the Independent Living Fund (2006)”.

(9) In regulation 131(1) (interpretation) in the definition of “student loan” for “73(3)” substitute “73(f)”.