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STATUTORY INSTRUMENTS

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**2013 No. 630**

The Universal Credit (Consequential, Supplementary,  
Incidental and Miscellaneous Provisions) Regulations 2013

PART 3

AMENDMENTS OF SECONDARY LEGISLATION

CHAPTER 12

TAX, CHILD BENEFIT, GUARDIAN'S ALLOWANCE AND TAX CREDITS

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

**83.** In regulation 148 of the Income Tax (Pay As You Earn) Regulations 2003 (interpretation of chapters 1 and 2)(1), in the entry for “Chapter 2 claimant”, for paragraph (b) substitute—

- “(b) a claimant who is a share fisherman—
- (i) where the JSA Regulations apply, as defined in regulation 156 of those Regulations; and
  - (ii) where the Jobseeker's Allowance Regulations 2013 apply, as defined in regulation 67 of those Regulations;”.