
STATUTORY INSTRUMENTS

2016 No. 233

The Social Security (Scottish Rate of Income Tax etc.) (Amendment) Regulations 2016

Amendments to the Employment and Support Allowance Regulations 2008

- 6.—(1) The Employment and Support Allowance Regulations 2008(1) are amended as follows.
- (2) In regulation 2(1) (interpretation) after the definition of “remunerative work” insert—
- ““Scottish basic rate” means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;
- “Scottish taxpayer” has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998;”.
- (3) In regulation 99 (deduction of tax and contributions for self-employed earners)—
- (a) in paragraph (1) for the words from “basic rate” to the end substitute “basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate, of tax less only the personal reliefs to which the claimant is entitled under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 as are appropriate to the claimant’s circumstances”; and
- (b) in paragraph (2)—
- (i) after “basic rate” insert “, or the Scottish basic rate;”; and
- (ii) for “paragraph (1) is” substitute “paragraph (1) are”.
- (4) In regulation 103 (deduction in respect of tax for participants in the self-employment route)—
- (a) for paragraph (1)(b) substitute—
- “(b) the personal reliefs applicable to the person receiving assistance under the self-employment route under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 are allowable against that income;”;
- (b) in paragraph (1)(c)—
- (i) for “personal allowance” substitute “personal reliefs”; and
- (ii) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate;”; and
- (c) in paragraph (2) for “basic rate of tax to be applied and the amount of the personal allowance deductible is” substitute “basic rate, or the Scottish basic rate, of tax to be applied and the amount of personal reliefs deductible are”.
- (5) In regulation 109(2) (notional income—calculation and interpretation)—
- (a) in sub-paragraph (a) for the words from “basic rate” to the end substitute “basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate, of tax in the year of assessment less only personal reliefs to which the claimant is entitled under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 as are appropriate to the claimant’s circumstances”; and
- (b) in sub-paragraph (b)—

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- (i) omit “if”;
- (ii) after “the basic rate” insert “, or the Scottish basic rate,”; and
- (iii) for “personal allowance deductible under this paragraph is” substitute “personal reliefs deductible under this paragraph are”.