
STATUTORY INSTRUMENTS

2016 No. 233

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

Amendments to the Jobseeker's Allowance Regulations 2013

- 7.—(1) The Jobseeker's Allowance Regulations 2013(1) are amended as follows.
- (2) In regulation 2(2) (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 62 (deduction of tax and contributions for self-employed earners)—
- (a) for paragraph (1)(b) substitute—
- “(b) as if that income were assessable to income tax at the 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 their circumstances;”;
- (b) in paragraph (2)—
- (i) after “basic rate” insert “, or the Scottish basic rate,”; and
- (ii) for “personal allowance deductible under paragraph (1) is” substitute “personal reliefs deductible under paragraph (1) are”.
- (4) In regulation 63 (notional earnings)—
- (a) in paragraph (8)(a)(ii)—
- (i) for “starting rate” substitute “basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate,”; and
- (ii) for “personal allowance” substitute “personal reliefs”; and
- (b) for paragraph (11) substitute—
- “(11) For the purposes of paragraph (8)(a)(i), the amount is calculated by applying to those earnings the basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate, of tax in the year of assessment 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.”.
- (5) In regulation 73(4) (calculation of earnings – share fishermen)—
- (a) after sub-paragraph (b) insert—
- “(ba) in paragraph (3) for “Subject to paragraph (4), the” substitute “The”;”;
- (b) in sub-paragraph (d), (in the inserted paragraph (6)),—

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (i) after “basic rate” insert “, or the Scottish basic rate,”; and
- (ii) for “relief” substitute “reliefs”.