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STATUTORY INSTRUMENTS

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**2008 No. 794**

**The Employment and Support Allowance Regulations 2008**

**PART 10**

**INCOME AND CAPITAL**

**CHAPTER 5**

**Participants in the self-employment route**

**Deduction in respect of tax for participants in the self-employment route**

**103.**—(1) The amount to be deducted in respect of income tax under regulation 102(1)(a) (calculation of income of participants in the self-employment route) in respect of the period determined under regulation 102(2) is to be calculated as if—

- (a) the chargeable income is the only income chargeable to tax;
- [<sup>F1</sup>(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;]
- (c) the rate at which the chargeable income less the [<sup>F2</sup>personal reliefs] is assessable to income tax is the <sup>F3</sup>... basic rate[<sup>F4</sup>, or in the case of a Scottish taxpayer, the Scottish basic rate,] of tax.

(2) For the purpose of paragraph (1), the [<sup>F5</sup>basic rate, or the Scottish basic rate, of tax to be applied and the amount of personal reliefs deductible are], where the period determined under regulation 102(2) is less than a year, to be calculated on a pro rata basis.

(3) In this regulation, “chargeable income” means the monies in the special account at the end of the last day upon which assistance was received under the self-employment route.

**Textual Amendments**

- F1** Reg. 103(1)(b) substituted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **6(4)(a)**
- F2** Words in reg. 103(1)(c) substituted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **6(4)(b)(i)**
- F3** Words in reg. 103(1)(c) omitted (27.10.2008) by virtue of [The Employment and Support Allowance \(Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/2428\)](#), regs. 1(2), **8(4)(a)**
- F4** Words in reg. 103(1)(c) inserted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **6(4)(b)(ii)**
- F5** Words in reg. 103(2) substituted (6.4.2016) by [The Social Security \(Scottish Rate of Income Tax etc.\) \(Amendment\) Regulations 2016 \(S.I. 2016/233\)](#), regs. 1, **6(4)(c)**

**Status:**

Point in time view as at 04/04/2022.

**Changes to legislation:**

There are currently no known outstanding effects for the The Employment and Support Allowance Regulations 2008, Section 103.