

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Jobseekers Act 1995 (c. 18) is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 6 **U.K.**

CONSEQUENTIAL AMENDMENTS

PART 2 **U.K.**

OTHER ENACTMENTS

Jobseekers Act 1995 (c. 18)

228 ^[F1]The Jobseekers Act 1995 is amended as follows.]

Textual Amendments

F1 [Sch. 6 paras. 228-230](#) repealed (29.4.2013 for specified purposes, 1.7.2013 and 29.7.2013 for specified purposes, 28.10.2013 for specified purposes, 25.11.2013 for specified purposes, 24.2.2014 and 7.4.2014 for specified purposes, 23.6.2014 and further specified dates for specified purposes, 15.9.2014 and further specified dates for specified purposes, 26.11.2014 for specified purposes, 28.1.2015 for specified purposes, 16.2.2015 and further specified dates for specified purposes, 18.3.2015 and further specified dates for specified purposes, 21.9.2015 and further specified dates for specified purposes, 2.12.2015 for specified purposes, 27.1.2016 and 24.2.2016 for specified purposes, 23.3.2016 and 27.4.2016 for specified purposes, 1.2.2019 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/983](#), arts. 4(1)(c), 5, [Sch. 1](#) (with arts. 6, 9(1), 22, [Sch. 4](#)) (as amended: (1.7.2013) by [S.I. 2013/1511](#); (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (15.9.2014) by [S.I. 2014/2321](#); (17.11.2014) by [S.I. 2014/3067](#); (21.11.2014) by [S.I. 2014/3094](#); (19.1.2015) by [S.I. 2015/32](#) (as amended (10.2.2015) by [S.I. 2015/101](#)); (10.3.2015) by [S.I. 2015/634](#); (20.7.2015) by [S.I. 2015/1537](#); (23.11.2015) by [S.I. 2015/1930](#); (6.4.2017) by [S.I. 2017/483](#); (2.2.2018) by [S.I. 2018/138](#); (16.1.2019) by [S.I. 2019/10](#); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2013/1511](#), art. 4 (as amended: (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2657](#), art. 4 (with art. 6) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2846](#), art. 4 (with art. 5) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/209](#), art. 4 (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/1583](#), art. 4 (as amended (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/2321](#), art. 4 (as amended: (17.11.2014) by [S.I. 2014/3057](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/3094](#), art. 4 (with art. 6); [S.I. 2015/33](#), art. 4 (with art. 6) (as amended: (11.2.2015) by [S.I. 2015/101](#);

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(10.3.2015) by S.I. 2015/634; (6.4.2017) by S.I. 2017/483; (11.4.2018) by S.I. 2018/138; (16.1.2019) by S.I. 2019/10; (15.1.2019) by S.I. 2019/37; and (31.1.2019) by S.I. 2019/167); [S.I. 2015/101, art. 4](#) (as amended (10.3.2015) by S.I. 2015/534; (17.3.2015) by S.I. 2015/740; and (20.7.2015) by S.I. 2015/1537); [S.I. 2015/634, art. 4](#) (with [art. 6](#)) (as amended: (17.3.2015) by S.I. 2015/740; (6.4.2017) by S.I. 2017/376; (16.1.2019) by S.I. 2019/10; (15.1.2019) by S.I. 2019/37; and (31.1.2019) by S.I. 2019/167); [S.I. 2015/1537, art. 4](#) (as modified (23.11.2015) by S.I. 2015/1930, art. 6); [S.I. 2015/1930, art. 4](#); [S.I. 2016/33, art. 4](#); [S.I. 2016/407, art. 4](#); [S.I. 2019/167, art. 4\(5\)-\(7\)](#) (with [art. 4\(8\)-\(12\)](#))

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[^{F1}In section 15(2)(c)(i) (effect on other claimants) for “emoluments in pursuance of section 203 of the Income and Corporation Taxes Act 1988 (PAYE)” substitute “ taxable earnings (as defined by section 10 of the Income Tax (Earnings and Pensions) Act 2003) under PAYE regulations ”.]

Textual Amendments

F1 [Sch. 6 paras. 228-230](#) repealed (29.4.2013 for specified purposes, 1.7.2013 and 29.7.2013 for specified purposes, 28.10.2013 for specified purposes, 25.11.2013 for specified purposes, 24.2.2014 and 7.4.2014 for specified purposes, 23.6.2014 and further specified dates for specified purposes, 15.9.2014 and further specified dates for specified purposes, 26.11.2014 for specified purposes, 28.1.2015 for specified purposes, 16.2.2015 and further specified dates for specified purposes, 18.3.2015 and further specified dates for specified purposes, 21.9.2015 and further specified dates for specified purposes, 2.12.2015 for specified purposes, 27.1.2016 and 24.2.2016 for specified purposes, 23.3.2016 and 27.4.2016 for specified purposes, 1.2.2019 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\)](#), [Sch. 14 Pt. 1](#); [S.I. 2013/983, arts. 4\(1\)\(c\), 5](#), [Sch. 1](#) (with [arts. 6, 9\(1\), 22, Sch. 4](#)) (as amended: (1.7.2013) by S.I. 2013/1511; (29.10.2013) by S.I. 2013/2657; (16.6.2014) by S.I. 2014/1452; (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (15.9.2014) by S.I. 2014/2321; (17.11.2014) by S.I. 2014/3067; (21.11.2014) by S.I. 2014/3094; (19.1.2015) by S.I. 2015/32 (as amended (10.2.2015) by S.I. 2015/101); (10.3.2015) by S.I. 2015/634; (20.7.2015) by S.I. 2015/1537; (23.11.2015) by S.I. 2015/1930; (6.4.2017) by S.I. 2017/483; (2.2.2018) by S.I. 2018/138; (16.1.2019) by S.I. 2019/10; and (31.1.2019) by S.I. 2019/167); [S.I. 2013/1511, art. 4](#) (as amended: (29.10.2013) by S.I. 2013/2657; (16.6.2014) by S.I. 2014/1452; (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (17.11.2014) by S.I. 2014/3067; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2013/2657, art. 4](#) (with [art. 6](#)) (as amended: (16.6.2014) by S.I. 2014/1452; (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (17.11.2014) by S.I. 2014/3067; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2013/2846, art. 4](#) (with [art. 5](#)) (as amended: (16.6.2014) by S.I. 2014/1452; (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (17.11.2014) by S.I. 2014/3067; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2014/209, art. 4](#) (as amended: (16.6.2014) by S.I. 2014/1452; (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (17.11.2014) by S.I. 2014/3067; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2014/1583, art. 4](#) (as amended (30.6.2014) by S.I. 2014/1661; (28.7.2014) by S.I. 2014/1923; (17.11.2014) by S.I. 2014/3067; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2014/2321, art. 4](#) (as amended: (17.11.2014) by S.I. 2014/3057; (19.1.2015) by S.I. 2015/32; (10.3.2015) by S.I. 2015/634; and (20.7.2015) by S.I. 2015/1537); [S.I. 2014/3094, art. 4](#) (with [art. 6](#)); [S.I. 2015/33, art. 4](#) (with [art. 6](#)) (as amended: (11.2.2015) by S.I. 2015/101; (10.3.2015) by S.I. 2015/634; (6.4.2017) by S.I. 2017/483; (11.4.2018) by S.I. 2018/138; (16.1.2019) by S.I. 2019/10; (15.1.2019) by S.I. 2019/37; and (31.1.2019) by S.I. 2019/167); [S.I. 2015/101, art. 4](#) (as amended (10.3.2015) by S.I. 2015/534; (17.3.2015) by S.I. 2015/740; and (20.7.2015) by S.I. 2015/1537); [S.I. 2015/634, art. 4](#) (with [art. 6](#)) (as amended: (17.3.2015) by S.I. 2015/740; (6.4.2017) by S.I. 2017/376; (16.1.2019) by S.I. 2019/10; (15.1.2019) by S.I. 2019/37; and (31.1.2019) by S.I. 2019/167); [S.I. 2015/1537, art. 4](#) (as modified (23.11.2015) by S.I. 2015/1930, art. 6); [S.I. 2015/1930, art. 4](#); [S.I. 2016/33, art. 4](#); [S.I. 2016/407, art. 4](#); [S.I. 2019/167, art. 4\(5\)-\(7\)](#) (with [art. 4\(8\)-\(12\)](#))

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230 [F1 In section 26(3) (the back to work bonus) for the words from “Subject to section 617” to “not to be taxable)” substitute “ Subject to section 677 of the Income Tax (Earnings and Pensions) Act 2003 (which provides for a back to work bonus not to be taxable) ”.]

Textual Amendments

F1 [Sch. 6 paras. 228-230](#) repealed (29.4.2013 for specified purposes, 1.7.2013 and 29.7.2013 for specified purposes, 28.10.2013 for specified purposes, 25.11.2013 for specified purposes, 24.2.2014 and 7.4.2014 for specified purposes, 23.6.2014 and further specified dates for specified purposes, 15.9.2014 and further specified dates for specified purposes, 26.11.2014 for specified purposes, 28.1.2015 for specified purposes, 16.2.2015 and further specified dates for specified purposes, 18.3.2015 and further specified dates for specified purposes, 21.9.2015 and further specified dates for specified purposes, 2.12.2015 for specified purposes, 27.1.2016 and 24.2.2016 for specified purposes, 23.3.2016 and 27.4.2016 for specified purposes, 1.2.2019 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\), Sch. 14 Pt. 1](#); [S.I. 2013/983, arts. 4\(1\)\(c\), 5, Sch. 1](#) (with [arts. 6, 9\(1\), 22, Sch. 4](#)) (as amended: (1.7.2013) by [S.I. 2013/1511](#); (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (15.9.2014) by [S.I. 2014/2321](#); (17.11.2014) by [S.I. 2014/3067](#); (21.11.2014) by [S.I. 2014/3094](#); (19.1.2015) by [S.I. 2015/32](#) (as amended (10.2.2015) by [S.I. 2015/101](#)); (10.3.2015) by [S.I. 2015/634](#); (20.7.2015) by [S.I. 2015/1537](#); (23.11.2015) by [S.I. 2015/1930](#); (6.4.2017) by [S.I. 2017/483](#); (2.2.2018) by [S.I. 2018/138](#); (16.1.2019) by [S.I. 2019/10](#); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2013/1511, art. 4](#) (as amended: (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2657, art. 4](#) (with [art. 6](#)) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2846, art. 4](#) (with [art. 5](#)) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/209, art. 4](#) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/1583, art. 4](#) (as amended (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/2321, art. 4](#) (as amended: (17.11.2014) by [S.I. 2014/3057](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/3094, art. 4](#) (with [art. 6](#)); [S.I. 2015/33, art. 4](#) (with [art. 6](#)) (as amended: (11.2.2015) by [S.I. 2015/101](#); (10.3.2015) by [S.I. 2015/634](#); (6.4.2017) by [S.I. 2017/483](#); (11.4.2018) by [S.I. 2018/138](#); (16.1.2019) by [S.I. 2019/10](#); (15.1.2019) by [S.I. 2019/37](#)); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2015/101, art. 4](#) (as amended (10.3.2015) by [S.I. 2015/534](#); (17.3.2015) by [S.I. 2015/740](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2015/634, art. 4](#) (with [art. 6](#)) (as amended: (17.3.2015) by [S.I. 2015/740](#); (6.4.2017) by [S.I. 2017/376](#); (16.1.2019) by [S.I. 2019/10](#); (15.1.2019) by [S.I. 2019/37](#); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2015/1537, art. 4](#) (as modified (23.11.2015) by [S.I. 2015/1930, art. 6](#)); [S.I. 2015/1930, art. 4](#); [S.I. 2016/33, art. 4](#); [S.I. 2016/407, art. 4](#); [S.I. 2019/167, art. 4\(5\)-\(7\)](#) (with [art. 4\(8\)-\(12\)](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)