

## STATUTORY INSTRUMENTS

# 1987 No. 1967

## The Income Support (General) Regulations 1987

### PART V

#### INCOME AND CAPITAL

#### [<sup>F1</sup>CHAPTER IVA

#### PARTICIPANTS IN THE SELF-EMPLOYMENT ROUTE<sup>F1</sup> ...

#### [<sup>F1</sup> Deduction in respect of tax for participants in the self-employment route<sup>F2</sup> ...

**39D.**—(1) The amount to be deducted in respect of income tax under regulation 39C(1)(a) (calculation of income of participants in the self-employment route<sup>F3</sup> ...) in respect of the period determined under regulation 39C(2) shall be calculated as if—

- (a) the chargeable income is the only income chargeable to tax;
- (b) the personal reliefs which are applicable to the person receiving assistance under the self-employment route by virtue of sections 257(1), 257A(1) and 259 of the Income and Corporation Taxes Act 1988 (personal reliefs) are allowable against that income; and
- (c) the rate at which the chargeable income less the personal relief is assessable to income tax is the lower rate of tax or, as the case may be, the lower rate and the basic rate of tax.

(2) For the purpose of paragraph (1), the lower rate of tax to be applied and the amount of the personal relief deductible shall, where the period determined under regulation 39C(2) is less than a year, 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** Pt. V Ch. IVA added (1.6.1998) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 1998 \(S.I. 1998/1174\)](#), regs. 1(1), **6(3)**
- F2** Words in [reg. 39D](#) heading omitted (27.11.2000) by virtue of [The Social Security Amendment \(Employment Zones\) \(No. 2\) Regulations 2000 \(S.I. 2000/2910\)](#), regs. 1(1), **5(1)(c)**
- F3** Words in [reg. 39D\(1\)](#) omitted (27.11.2000) by virtue of [The Social Security Amendment \(Employment Zones\) \(No. 2\) Regulations 2000 \(S.I. 2000/2910\)](#), regs. 1(1), **5(1)(c)**

**Status:**

Point in time view as at 27/11/2000. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 39D.