
STATUTORY INSTRUMENTS

1992 No. 2155

The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 3) Regulations 1992

Amendment of regulation 39 of the Income Support Regulations

17. In regulation 39(1) of the Income Support Regulations (deduction of tax and contributions for self-employed earners)—

- (a) for the words “the basic rate of tax” there shall be substituted the words “the lower rate or, as the case may be, the lower rate and the basic rate of tax”;
- (b) after the words “less than a year,” there shall be inserted the words “the earnings to which the lower rate and, if appropriate, the basic rate of tax is to be applied and”.