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STATUTORY INSTRUMENTS

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**1993 No. 2119**

**The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993**

**Amendment of regulation 39 of the Income Support Regulations**

**14.** In regulation 39(2) of the Income Support Regulations (deduction of tax and contributions for self-employed earners<sup>(1)</sup>) for sub-paragraphs (a) and (b) there shall be substituted the following sub-paragraphs—

- “(a) the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Contributions and Benefits Act at the rate applicable at the date of claim except where the claimant’s chargeable income is less than the amount specified in section 11(4) of that Act (small earnings exception) for the tax year in which the date of claim falls; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- (b) the amount of Class 4 contributions (if any) which would be payable under section 15 of that Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable at the date of claim on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year in which the date of claim falls; but if the assessment period is less than a year, those limits shall be reduced pro rata.”.

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(1) Relevant amending instrument is [S.I.1992/2155](#)