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STATUTORY INSTRUMENTS

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**2007 No. 1749**

**The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2007**

**Amendment of the Jobseeker's Allowance Regulations 1996**

3.—(1) The Jobseeker's Allowance Regulations 1996<sup>(1)</sup> are amended as follows.

(2) In regulation 1(3) (interpretation)<sup>(2)</sup>, in the definition of “war widower's pension” insert at the end “or a pension or allowance for a widower or surviving civil partner granted under any scheme mentioned in section 641(1)(e) or (f) of the Income Tax (Earnings and Pensions) Act 2003<sup>(3)</sup>”.

(3) In regulation 102(1) (deduction of tax and contributions for self-employed earners), regulation 102D (deduction in respect of tax for participants in the self-employment route)<sup>(4)</sup> and regulation 105(15) (notional income)—

- (a) for “personal relief” or “personal reliefs” in each place substitute “personal allowance”;
- (b) for “sections 257(1), 257A(1) and 259” in each place substitute “section 257(1)”.

(4) In regulation 105 (notional income)<sup>(5)</sup>—

- (a) for paragraph (3), substitute—

“(3) This paragraph applies where a person aged not less than 60—

- (a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;
- (b) fails to purchase an annuity with the funds available in that scheme; and
- (c) either—
  - (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
  - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
  - (iii) income withdrawal is not available to him under that scheme.

(3A) Where paragraph (3) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;

- (b) in paragraph (4) for “to which either head (i) or (ii) of paragraph (3)(a)” substitute “where paragraph (3)(c)(i) or (ii)”;
- (c) in paragraph (5), for “to which either head (iii) of paragraph (3)(a), or paragraph (3)(b)” substitute “where paragraph (3)(c)(iii)”;

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(1) [S.I. 1996/207](#).

(2) This definition was inserted by [S.I. 2002/841](#) and amended by [S.I. 2005/2877](#).

(3) [2003 c.1](#).

(4) Regulation 102D was inserted by [S.I. 1998/1174](#) and amended by [S.I. 2000/2910](#).

(5) Relevant amending instrument is [S.I. 2005/2465](#).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (d) in paragraph (16) in the definition of “pension fund holder”, after “personal pension scheme” insert “or an occupational pension scheme”.