
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

CHAPTER 1

JOBSEEKER'S ALLOWANCE: NORMAL CASES

Interpretation of Chapters 1 and 2

148. In Chapters 1 and 2—

“award” means an award of a jobseeker’s allowance;

“claim” means a claim for a jobseeker’s allowance;

“claimant” means a person who has made a claim, or who is treated for the purposes of the JSA Regulations as having made a claim;

“Chapter 2 claimant” means—

(a) a claimant who is entitled to a jobseeker’s allowance by virtue of regulation 17 of the JSA Regulations (laid off and short time workers); or

(b) a claimant who is a share fisherman, as defined by regulation 156 of the JSA Regulations;

“Department” means the Department for Work and Pensions or, in Northern Ireland, the Department for Social Development;

“JSA Regulations” means the Jobseeker’s Allowance Regulations 1996⁽¹⁾ or, in Northern Ireland, the Jobseeker’s Allowance Regulations (Northern Ireland) 1996⁽²⁾;

“jobseeker’s allowance” means benefit payable under—

(a) the Jobseekers Act 1995⁽³⁾, or

(b) in Northern Ireland, the Jobseekers (Northern Ireland) Order 1995⁽⁴⁾;

“taxable jobseeker’s allowance” means any amount of jobseeker’s allowance which is chargeable to income tax under Chapter 2 of Part 10 of ITEPA (tax on social security income).

⁽¹⁾ S.I.1996/207.

⁽²⁾ S.R. (N.I.) 1996 No. 198.

⁽³⁾ 1995 c. 18.

⁽⁴⁾ S.I. 1995/2705 (N.I. 15).