



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Employment income and social security income

12 Tax treatment of certain Scottish social security benefits

- (1) Table B in section 677(1) of ITEPA 2003 (UK social security benefits wholly exempt from income tax) is amended as follows.
- (2) In Part 1 (benefits payable under primary legislation etc), insert each of the following at the appropriate place—

| | | |
|---|--|---------------------|
| “Disability assistance for children and SS(S)A 2018 young people | | Sections 24 and 31” |
|---|--|---------------------|

| | | |
|------------|----------|-------------|
| “Job start | ETA 1973 | Section 2”. |
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- (3) In Part 2 (benefits payable under regulations), insert the following at the appropriate place—

| | | |
|-------------------------|-------------|--------------|
| “Scottish child payment | SS(S)A 2018 | Section 79”. |
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- (4) The amendments made by this section have effect for the tax year 2020-21 and subsequent tax years.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 12.