



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 5

UK SOCIAL SECURITY BENEFITS WHOLLY EXEMPT FROM INCOME TAX

677 UK social security benefits wholly exempt from tax: Table B

- (1) No liability to income tax arises on the United Kingdom social security benefits listed in Table B.

TABLE B—PART 1

BENEFITS PAYABLE UNDER PRIMARY LEGISLATION ^[F1] AND
NORTHERN IRELAND WELFARE SUPPLEMENTARY PAYMENTS ^[F2] ETC ^[F3]

<i>Social security benefit</i>	<i>Payable under</i>	
Attendance allowance	SSCBA 1992	Section 64
	SSCB(NI)A 1992	Section 64
Back to work bonus	JSA 1995	Section 26
	JS(NI)O 1995	Article 28
Bereavement payment	F3 ...	F3 ...
	F4 ...	F4 ...

^[F5] Bereavement support payment	PA 2014	Section 30]

Status: Point in time view as at 06/04/2020.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Chapter 5 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

	Any provision made for Northern Ireland which corresponds to section 30 of PA 2014	
[^{F6} Best start grant	SS(S)A 2018	Sections 24 and 32]
Child benefit	SSCBA 1992 SSCB(NI)A 1992	Section 141 Section 137
Child's special allowance	SSCBA 1992 SSCB(NI)A 1992	Section 56 Section 56
Child tax credit	TCA 2002	Part 1
Council tax benefit	SSCBA 1992	Section 131
[^{F7} Disability assistance for children and young people	SS(S)A 2018	Sections 24 and 31]
Disability living allowance	SSCBA 1992 SSCB(NI)A 1992	Section 71 Section 71
[^{F6} Discretionary housing payment	SS(S)A 2018	Section 88]
[^{F6} Discretionary support award	DSR(NI) 2016	Regulation 2]
[^{F6} Funeral expense assistance	SS(S)A 2018	Sections 24 and 35]
[^{F6} Flexible support fund payment	ETA 1973	Section 2]
Guardian's allowance	SSCBA 1992 SSCB(NI)A 1992	Section 77 Section 77
[^{F8} Health in pregnancy grant	SSCBA 1992 SSCB(NI)A 1992	Section 140A Section 136A]
Housing benefit	SSCBA 1992 SSCB(NI)A 1992	Section 130 Section 129
[^{F9} In-work credit	ETA 1973 ETA(NI) 1950	Section 2 Section 1
In-work emergency discretion fund payment	ETA 1973	Section 2
In-work emergency fund payment	ETA(NI) 1950	Section 1]
[^{F10} Income-related employment and support allowance	WRA 2007	Section 1(2)(b)
	Any provision made for Northern Ireland which corresponds to section 1(2)(b) of WRA 2007]	
Industrial injuries benefit (apart from industrial death benefit)	SSCBA 1992 SSCB(NI)A 1992	Section 94 Section 94

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[^{F7} Job start	ETA 1973	Section 2]
[^{F6} Payment under a council tax reduction scheme: England	LGFA 1992	Section 13A(2)]
Pensioner's Christmas bonus	SSCBA 1992 SSCB(NI)A 1992	Section 148 Section 144
[^{F11} Personal independence payment	WRA 2012	Section 77
	Any provision made for Northern Ireland which corresponds to section 77 of WRA 2012]	
Payments out of the social fund	SSCBA 1992 SSCB(NI)A 1992	Section 138 Section 134
[^{F9} Return to work credit	ETA 1973 ETA(NI) 1950	Section 2 Section 1]
Severe disablement allowance	SSCBA 1992 SSCB(NI)A 1992	Section 68 Section 68
[^{F12} State maternity allowance	SSCBA 1992	Section 35 or 35B
	Any provision made for Northern Ireland which corresponds to section 35 or 35B of SSCBA 1992]	
State pension credit	SPCA 2002 SPCA(NI) 2002	Section 1 Section 1
[^{F13} Universal credit	WRA 2012	Part 1
	Any provision made for Northern Ireland which corresponds to Part 1 of WRA 2012]	
[^{F14} Welfare supplementary payment payable pursuant a reduction of the amount payable of housing benefit	HB(WSP)R(NI) 2017	Regulation 2
	WSPR(NI) 2016	Regulation 4
Welfare supplementary payment payable pursuant to a reduction of the amount payable of employment and support allowance	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(b))
	SP(LDRP)R(NI) 2016	Regulation 20, 21 or 22
Welfare supplementary payment payable pursuant to the loss of disability living allowance	WSP(LDLA)R(NI) 2016	Regulation 4, 8, 13 or 14
Welfare supplementary payment payable pursuant to a reduction in the	WSP(LCP)R(NI) 2016	Regulation 16

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amount payable of state pension credit		
Welfare supplementary payment payable pursuant to a reduction in the amount payable of working tax credit	WSP(LDRP)R(NI) 2016	Regulation 27 or 28
Welfare supplementary payment payable pursuant to a reduction in the amount payable of state pension tax credit	WSP(LDRP)R(NI) 2016	Regulation 33 or 34]
Working tax credit	TCA 2002	Part 1
[^{F6} Young carer grant	SS(S)A 2018	Sections 24 and 28]

TABLE B — PART 2

BENEFITS PAYABLE UNDER REGULATIONS

<i>Social security benefit</i>	<i>Payable under regulations made under</i>	
F15	F15	F15
...
[^{F16} Discretionary housing payment	CSPSSA 2000	Section 69]
[^{F16} Payment under a council tax reduction scheme: Wales	LGFA 1992	Section 13A(4)]
Payments to reduce under-occupation by housing benefit claimants	WRPA 1999 WRP(NI)O 1999	Section 79 Article 70
[^{F17} Scottish child payment	SS(S)A 2018	Section 79]

- (2) Industrial death benefit is charged to tax under Part 9 (see section 577).
- (3) In this section “industrial death benefit” means any benefit payable under—
- (a) section 94 of, and Part 6 of Schedule 7 to, SSCBA 1992, or
 - (b) section 94 of, and Part 6 of Schedule 7 to, SSCB(NI)A 1992.

Textual Amendments

- F1** Words in s. 677(1) inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\)](#), regs. 1, **15(a)**
- F2** Word in s. 677(1) Table B Pt. 1 heading inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), s. **12(6)**
- F3** Words in s. 677(1) Table B Pt. 1 omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(1), [Sch. 16 para. 48](#); [S.I. 2017/297](#), art. 3(2) (with arts. 4, 5)

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- F4** Words in s. 677(1) Table B Pt. 1 omitted (N.I.) (6.4.2017) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(1\), Sch. 16 para. 47](#); S.R. 2017/44, art. 2(2) (with arts. 3, 4)
- F5** Words in s. 677(1) inserted (with effect in accordance with s. 16(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 16\(2\)](#)
- F6** Words in s. 677(1) Table B Pt. 1 inserted (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 12\(5\)](#)
- F7** Words in s. 677(1) Table B Pt. 1 inserted (6.4.2020 with effect in relation to the tax year 2020-21 and subsequent tax years) by [Finance Act 2020 \(c. 14\), s. 12\(2\)\(4\)](#)
- F8** Words in s. 677(1) Table B Pt. 1 inserted (1.1.2009) by [Health and Social Care Act 2008 \(c. 14\), ss. 138\(4\), 170\(3\)\(4\)](#); S.I. 2008/3137, art. 2
- F9** Words in s. 677(1) Table B Pt. 1 inserted (with effect in accordance with s. 46(3) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 46\(1\)](#)
- F10** Words in s. 677(1) Table B Pt. 1 inserted (18.3.2008 for specified purposes) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 24\(5\)](#); S.I. 2008/787, art. 2(1), Sch.
- F11** Words in s. 677(1) Table B Pt. 1 inserted (8.4.2013 for specified purposes, 10.6.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\), Sch. 9 para. 49](#); S.I. 2013/358, art. 7(1)(2)(k), Sch. 3; S.I. 2013/1250, art. 2
- F12** Words in s. 677(1) Table B Pt. 1 substituted (1.4.2014) by [The Social Security \(Maternity Allowance\) \(Participating Wife or Civil Partner of Self-employed Earner\) Regulations 2014 \(S.I. 2014/606\), regs. 1\(2\), 3](#)
- F13** Words in s. 677(1) Table B Pt. 1 inserted (with effect in accordance with s. 13(2) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 13\(1\)](#)
- F14** Words in s. 677(1) Table B Pt. 1 inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\), regs. 1, 15\(b\)](#)
- F15** Words in s. 677(1) Table B Pt. 2 repealed (22.7.2004) by [Finance Act 2004 \(c. 12\), Sch. 17 para. 9\(5\), Sch. 42 Pt. 2\(12\)](#)
- F16** Words in s. 677(1) Table B Pt. 2 inserted (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 12\(7\)](#)
- F17** Words in s. 677(1) Table B Pt. 2 inserted (6.4.2020 with effect in relation to the tax year 2020-21 and subsequent tax years) by [Finance Act 2020 \(c. 14\), s. 12\(3\)\(4\)](#)

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