



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

#### CHAPTER 4

#### TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

#### *Incapacity benefit*

#### **663 Long-term incapacity benefit: previous entitlement to invalidity benefit**

- (1) No liability to income tax arises on long-term incapacity benefit if—
- (a) a person is entitled to the benefit for a day of incapacity for work which falls in a period of incapacity for work which is treated for the purposes of that benefit as having begun before 13th April 1995, and
  - (b) the part of that period which is treated as having fallen before that date includes a day for which that person was entitled to invalidity benefit.
- (2) In this section—
- “invalidity benefit” means invalidity benefit under—
    - (a) Part 2 of SSCBA 1992, or
    - (b) Part 2 of SSCB(NI)A 1992;
  - “long-term incapacity benefit” means incapacity benefit payable under—
    - (a) section 30A(5), 40 or 41 of SSCBA 1992, or
    - (b) section 30A(5), 40 or 41 of SSCB(NI)A 1992.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 663 is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- s. 663 repealed by [2007 c. 5 Sch. 8](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)