



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 4

TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

Income support

669 Interpretation

- (1) In section 668, except in relation to Northern Ireland—
 - “applicable amount” means the amount prescribed in relation to income support in regulations made under section 135 of SSCBA 1992;
 - “married couple” and “unmarried couple” have the same meaning as in section 137(1) of SSCBA 1992.
- (2) In section 668, in relation to Northern Ireland—
 - “applicable amount” means the amount prescribed in relation to income support in regulations made under section 131 of SSCB(NI)A 1992;
 - “married couple” and “unmarried couple” have the same meaning as in section 133(1) of SSCB(NI)A 1992.
- (3) In section 668 “relevant couple”, in relation to a claimant, means the married or unmarried couple of which the claimant is a member.

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 669 is up to date with all changes known to be in force on or before 13 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.