



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

#### CHAPTER 4

##### TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

*Jobseeker's allowance <sup>[F1]</sup> and relevant welfare supplementary payments]*

#### **671 Amounts in excess of taxable maximum**

- (1) If the amount of jobseeker's allowance <sup>[F1]</sup> and relevant welfare supplementary payments] paid to a person ("the claimant") for a week or a part of a week exceeds the claimant's taxable maximum for that period, no liability to income tax arises on the excess.
- (2) The claimant's taxable maximum for a period is determined under sections 672 to 674.

#### **Textual Amendments**

- F1** Words in s. 671(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, 13

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 671 is up to date with all changes known to be in force on or before 12 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 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\(4\)](#)