



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

#### CHAPTER 4

#### TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

#### *Increases in respect of children*

#### **676 Increases in respect of children**

No liability to income tax arises on a part of a taxable benefit listed in Table A which is attributable to an increase in respect of a child.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 676 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\(4\)](#)