



Finance Act 2013

2013 CHAPTER 29

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Exemptions and reliefs

13 Income tax exemption for universal credit

- (1) In section 677(1) of ITEPA 2003 (UK social security benefits wholly exempt from tax), in Part 1 of Table B (benefits payable under primary legislation), insert at the appropriate place—

“Universal credit	WRA 2012	Part 1
	Any provision made for Northern Ireland which corresponds to Part 1 of WRA 2012”.	

- (2) The amendment made by this section has effect for the tax year 2013-14 and subsequent tax years.

Status:

Point in time view as at 06/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 13.