



# Finance Act 2015

## 2015 CHAPTER 11

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### INCOME TAX: GENERAL

#### **16 Bereavement support payment: exemption from income tax**

- (1) ITEPA 2003 is amended as follows.
- (2) In Part 1 of Table B in section 677(1) (UK social security benefits wholly exempt from tax), at the appropriate place insert—

“Bereavement support payment	PA 2014	Section 30
Any provision made for Northern Ireland which corresponds to section 30 of PA 2014”		

- (3) In Part 1 of Schedule 1 (abbreviations of Acts and instruments), at the appropriate place insert—

“PA 2014		The Pensions Act 2014”
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- (4) The amendments made by this section have effect in accordance with regulations made by the Treasury.
- (5) Regulations under subsection (4) may make different provision for different purposes.
- (6) Section 1014(4) of ITA 2007 (regulations etc subject to annulment) does not apply in relation to regulations under subsection (4).