

**2008 No. 2603**

**INCOME TAX**

**The Taxation of Benefits under Government Pilot Schemes  
(Better off in Work Credit) Order 2008**

<i>Made</i>	- - - -	<i>6th October 2008</i>
<i>Laid before the House of Commons</i>		<i>6th October 2008</i>
<i>Coming into force</i>	- -	<i>27th October 2008</i>

The Treasury make the following Order in exercise of the powers conferred by section 151(1)(a) and (7)(a) of the Finance Act 1996(a).

**Citation and commencement**

1. This Order may be cited as the Taxation of Benefits under Government Pilot Schemes (Better off in Work Credit) Order 2008 and shall come into force on 27th October 2008.

**Interpretation**

2. In this Order, “Better off in Work Credit” means benefit payable by virtue of the Government pilot scheme known by that name.

**Exemption from income tax**

3. The Income Tax Acts shall have effect in relation to any amount of Better off in Work Credit as if it was wholly exempt from income tax and accordingly to be disregarded in computing the amount of any receipts brought into account for income tax purposes.

6th October 2008

*Claire Ward*  
*Dave Watts*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1996 c. 8. There are amendments to section 151 which are not relevant for the purposes of this instrument.

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order is concerned with benefit payable under the Government pilot scheme known as the Better off in Work Credit. The Order provides that any amount of benefit payable by virtue of that pilot scheme is to be treated as wholly exempt from income tax and accordingly is to be disregarded in computing the amount of any receipts brought into account for income tax purposes.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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