
STATUTORY INSTRUMENTS

2017 No. 338

The Taxation of Northern Ireland Welfare
Supplementary Payments Regulations 2017

Amendments to the Income Tax (Earnings and Pensions) Act 2003

10. In Section 668 (taxable maximum), after subsection (2) insert—

“(2A) A claimant’s taxable maximum for a week is determined under this subsection if the claimant is not a member of a couple.

The taxable maximum is equal to the applicable amount.”.