
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

14. In Section 675 (interpretation)(1), before subsection (1) insert—

“(A1) In section 671 “relevant welfare supplementary payments” means payments to which a person is entitled under—

- (a) regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(a)) of WSP(LCP)R(NI) 2016, or
- (b) regulation 11, 12, 13, 14 or 15 of WSP(LDRP)R(NI) 2016.”.