
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

15. In Section 677 (UK social security benefits wholly exempt from tax: Table B)(1), in subsection (1)—

- (a) after “benefits payable under primary legislation” insert “and Northern Ireland welfare supplementary payments”, and
- (b) in Table B – Part 1 at the appropriate place insert—

“Welfare supplementary payment payable pursuant to a reduction of the amount payable of housing benefit	HB(WSP)R(NI) 2017	Regulation 2
	WSPR(NI) 2016	Regulation 4
Welfare supplementary payment payable pursuant to a reduction of the amount payable of employment and support allowance	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2) (b))
	WSP(LDRP)R(NI) 2016	Regulation 20, 21 or 22
Welfare supplementary payment payable pursuant to the loss of disability living allowance	WSP(LDLA)R(NI) 2016	Regulation 4, 8, 13 or 14
Welfare supplementary payment payable pursuant to a reduction in the amount payable of state pension credit	WSP(LCP)R(NI) 2016	Regulation 16
Welfare supplementary payment payable pursuant to a reduction in the amount payable of working tax credit	WSP(LDRP)R(NI) 2016	Regulation 27 or 28

(1) Section 677 was amended by Schedule 42 to the Finance Act 2004 (c. 12), paragraph 24 of Schedule 3 to WRA 2007, section 46 of the Finance Act 2008 (c. 9) (“FA 2008”), section 138 of the Health and Social Care Act 2008 (c. 14), paragraph 49 of Schedule 9 to the Welfare Reform Act 2012 (c. 5) (“WRA 2012”), section 13 of the Finance Act 2013 (c. 29) and regulation 3 of S.I. 2014/606.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Welfare supplementary WSP(LDRP)R(NI) 2016 Regulation 33 or 34".
payment payable pursuant to
a reduction in the amount
payable of state pension tax
credit
