
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

6. In Section 661 (taxable social security income)(1), in subsection (1)—
- (a) after “incapacity benefit” omit “and”, and
 - (b) after “income support” insert—
“welfare supplementary payments payable pursuant to the loss of contributory employment and support allowance, and
welfare supplementary payments payable pursuant to the loss of, or a reduction of the amount payable of, income support.”.

(1) Section 661 was amended by paragraph 24 of Schedule 3 to WRA 2007.