
STATUTORY INSTRUMENTS

2021 No. 1341

INCOME TAX

The Income Tax (Exemption of Social Security Benefits) Regulations 2021

<i>Made</i>	- - - -	<i>29th November 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th November 2021</i>
		<i>22nd December</i>
<i>Coming into force</i>	- -	<i>2021</i>

The Treasury, in exercise of the powers conferred by section 13(1) and (2)(b) and (d) of the Finance Act 2020⁽¹⁾, make the following Regulations.

⁽¹⁾ 2020 c. 14 (“FA 2020”). The Parliamentary procedure for section 13 of FA 2020 is found at section 1014 of the Income Tax Act 2007 (c. 3), which applies to all powers under the “Income Tax Acts”, as defined by Schedule 1 to the Interpretation Act 1978 (c. 30).