
STATUTORY INSTRUMENTS

2021 No. 1341

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

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Exemption of Social Security Benefits) Regulations 2021 and come into force on 22nd December 2021.

(2) In these Regulations, “ITEPA” means the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾.