
STATUTORY INSTRUMENTS

2021 No. 1341

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

Amendments to the Income Tax (Earnings and Pensions) Act 2003

2. In Part 1 of Table B in section 677(1) of ITEPA(1) (UK social security benefits wholly exempt from tax: Table B: benefits payable under primary legislation etc)—

(a) at the appropriate place insert—

“Short-term assistance(2)	SS(S)A 2018(3)	Section 36”;
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and

(b) at the appropriate place insert—

“Winter heating assistance(4)	SS(S)A 2018	Section 30”.
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- (1) Section 677 was amended by: Schedules 17 and 42 to the Finance Act 2004 (c. 12), paragraph 24 of Schedule 3 to the Welfare Reform Act 2007 (c. 5), section 46 of the Finance Act 2008 (c. 9), 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), section 13 of the Finance Act 2013 (c. 29), section 31 of, and Schedule 16 to, the Pensions Act 2014 (c. 19), section 16 of the Finance Act 2015 (c. 11), section 12 of the Finance Act 2019 (c. 1), and section 12 of FA 2020. It was also amended by regulation 3 of S.I. 2014/606, Schedule 12 of S.I. 2015/2006, and regulation 15 of S.I. 2017/338.
- (2) At present, the Scottish Ministers have only legislated in relation to eligibility to short-term assistance in cases where, generally, a decision about an individual’s entitlement to child disability payment has been superseded, or the individual is awaiting a re-determination or appeal about child disability payment to be decided. The relevant rules are contained in the Disability Assistance for Children and Young People (Scotland) Regulations 2021 (S.S.I. 2021/174), which came into force on 26 July 2021.
- (3) This abbreviation is defined, in Part 1 of Schedule 1 to ITEPA, as Social Security (Scotland) Act 2018.
- (4) At present, the Scottish Ministers have only legislated in relation to eligibility to winter heating assistance for children and young people. The eligibility rules are set out in the Winter Heating Assistance for Children and Young People (Scotland) Regulations 2020 (S.S.I. 2020/352), which came into force on 9 November 2020.