
STATUTORY INSTRUMENTS

2021 No. 1341

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

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

6. Section 677 has effect as if—

(a) in subsection (1), in Part 1 of Table B, at the appropriate place there were inserted—

“Payments made pursuant to the Covid Winter Grant Scheme or the Covid Local Support Grant ⁽¹⁾ ”	LGA 2003	Section 31
Payments made pursuant to any scheme or grant in Scotland, Wales or Northern Ireland corresponding to the Covid Winter Grant Scheme or the Covid Local Support Grant”,		

and

(b) after subsection (1) there were inserted—

“(1A) In this section—

(a) “the Covid Winter Grant Scheme” means the scheme that was the subject of guidance published by the Department for Work and Pensions on 23 November 2020; and

(b) “the Covid Local Support Grant” means the grant that was the subject of guidance published by that Department on 17 April 2021 and further guidance published by that Department on 21 June 2021.

(1B) References in this section to payments made pursuant to—

(a) the Covid Winter Grant Scheme or the Covid Local Support Grant; or

(b) any scheme or grant in Scotland, Wales or Northern Ireland corresponding to the scheme or grant in sub-paragraph (a),

are references only to payments made pursuant to such a scheme or grant for the tax year 2020-21 and subsequent tax years.”.

(1) The Covid Winter Grant Scheme was in effect between 1 December 2020 and 16 April 2021. Details of the scheme have been published at <https://www.gov.uk/government/publications/covid-winter-grant-scheme>, although this publication was withdrawn on 8 July 2021. The Covid Local Support Grant came into effect on 17 April 2021, and that grant was subsequently extended to 30 September 2021. Details of the grant have been published at <https://www.gov.uk/government/publications/covid-local-support-grant-guidance-for-local-councils>. Paper copies of all relevant documentation relating to each scheme/grant are available for inspection at: Her Majesty’s Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

Status: This is the original version (as it was originally made).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