
STATUTORY INSTRUMENTS

2023 No. 1148

The Income Tax (Tax Treatment of Carer Support Payment and Exemption of Social Security Benefits) Regulations 2023

Amendments to the Income Tax (Earnings and Pensions) Act 2003: Scottish carer support payment

2.—(1) ITEPA is amended as follows.

(2) In section 658(4)(1), after “carer’s allowance supplement,” insert “carer support payment,”.

(3) In section 660(1)(2), in Table A (taxable UK benefits), at the appropriate place insert—

“Carer support payment	CA(CSP)(S)R 2023	Regulation 3”.
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(4) In section 661(1)(3), after “carer’s allowance supplement,” insert—

“carer support payment,”.

(5) In Schedule 1(4), in the table in Part 1 (abbreviations of Acts and instruments), at the appropriate place insert—

“CA(CSP)(S)R 2023	The Carer’s Assistance (Carer Support Payment) (Scotland) Regulations 2023 (5)
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- (1) Section 658(4) was amended by paragraph 24 of Schedule 3 to the Welfare Reform Act 2007 (c. 5) and section 12 of the Finance Act 2019 (c. 1). It was also amended by regulation 4 of S.I. 2017/338.
- (2) Section 660(1) was amended by paragraph 60 of Schedule 1 and Schedule 2 to the Work and Families Act 2006 (c. 18); paragraph 24 of Schedule 3 to the Welfare Reform Act 2007; paragraph 62 of Schedule 7 to the Children and Families Act 2014 (c. 6); paragraph 47 of Schedule 16 to the Pensions Act 2014 (c. 19); paragraph 47 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24); and section 12 of the Finance Act 2019. It was also amended by regulation 16 of S.I. 2013/630 and regulation 5 of S.I. 2017/338.
- (3) Section 661(1) was amended by paragraph 24 of Schedule 3 to the Welfare Reform Act 2007 and section 12 of the Finance Act 2019. It was also amended by regulation 6 of S.I. 2017/338.
- (4) Part 1 of Schedule 1 was amended by paragraph 616 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5); section 46 of the Finance Act 2008 (c. 9); paragraph 556 of Schedule 1 to the Corporation Tax Act 2009 (c. 4); section 126 of the Finance Act 2009 (c. 10); paragraph 395 of Schedule 1 to the Corporation Tax Act 2010 (c. 4); paragraph 323 of Schedule 8 to the Taxation (International and Other Provisions) Act 2010 (c. 8); paragraph 50 of Schedule 9 to the Welfare Reform Act 2012 (c. 5); section 16 of the Finance Act 2015 (c. 11); and section 12 of the Finance Act 2019. It was also amended by regulation 16 of S.I. 2017/338.
- (5) S.S.I. 2023/302.