

2023 No. 482

INCOME TAX

The Income Tax (Care Leaver’s Apprenticeship Bursary Payment) (Amendment) Regulations 2023

<i>Made</i>	- - - -	<i>26th April 2023</i>
<i>Laid before the House of Commons</i>		<i>28th April 2023</i>
<i>Coming into force</i>	- -	<i>1st August 2023</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 254A(2)(d) of the Income Tax (Earnings and Pensions) Act 2003(a).

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Care Leaver’s Apprenticeship Bursary Payment) (Amendment) Regulations 2023 and come into force on 1st August 2023.

(2) These Regulations have effect in relation to a care leaver(b) who is an apprentice undertaking an English statutory apprenticeship which begins on or after 1st August 2023.

(3) In this regulation—

“apprentice” has the same meaning as in regulation 2 of the Income Tax (Care Leaver’s Apprenticeship Bursary Payment) Regulations 2020(c);

“English statutory apprenticeship” has the meaning given in section 40A(3) of the Apprenticeships, Skills, Children and Learning Act 2009(d).

Amendment of the Income Tax (Care Leaver’s Apprenticeship Bursary Payment) Regulations 2020

2.—(1) The Income Tax (Care Leaver’s Apprenticeship Bursary Payment) Regulations 2020 are amended as follows.

(2) In regulation 4(1) (care leaver’s apprenticeship bursary payment)—

(a) in sub-paragraph (a), for “29th September 2020” substitute “1st August 2023”;

(b) for sub-paragraph (b), substitute—

“(b) no more than £3,000.”;

(c) in sub-paragraph (c), for “2018” substitute “2023”.

(3) After regulation 4(1), insert—

(a) 2003 c. 1. Section 254A was inserted by section 11 of the Finance Act 2020 (c. 14).
(b) The main definition of a “care leaver” is set out in section 254A(3)(a) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Pursuant to section 254A(3)(b) of that Act, further conditions are specified in regulation 3 of S.I. 2020/922.
(c) S.I. 2020/922.
(d) 2009 c. 22. Section 40A was inserted by section 26(1) of the Enterprise Act 2016 (c. 12).

“(1A) Where the payment is made in instalments, the aggregate of those instalments must not exceed £3,000.”

*Scott Mann
Steve Double*

26th April 2023

Two of the Lords Commissioners of His Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Care Leaver’s Apprenticeship Bursary Payment) Regulations 2020 (S.I. 2020/922) (the “2020 Regulations”). Regulation 4 of the 2020 Regulations sets out the conditions that a payment must meet in order to fall within the definition of a “care leaver’s apprenticeship bursary payment” (the “payment”) at section 254A(2) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (“ITEPA”). If the definition is met the payment will not be liable to income tax.

The amendments made by regulation 2 of these Regulations provide that from 1st August 2023 the maximum amount of the payment capable of falling within section 254A(2) of ITEPA will increase from £1,000 to £3,000. Where the payment is made in instalments, the instalments must be no more than £3,000 in aggregate. The payment must also be made on or after 1 August 2023, and to a care leaver who is an apprentice undertaking an English statutory apprenticeship which begins on or after 1 August 2023.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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£4.90

<http://www.legislation.gov.uk/id/uksi/2023/482>

ISBN 978-0-34-824766-4



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