

## SCHEDULES

### SCHEDULE 4

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Exemption from Income Tax*

- 1 The following paragraph shall be inserted after paragraph (a) of section 617(2) of the Income and Corporation Taxes Act 1988 (which specifies certain social security benefits which are not to be treated as income for the purposes of the Income Tax Acts)—
- “(aa) payments by way of an allowance under section 70 of the Social Security Act 1975 and section 70 of the Social Security (Northern Ireland) Act 1975;”.