

SCHEDULES

SCHEDULE 12

CONSEQUENTIAL AMENDMENTS

PART II

OTHER CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

- 73 The Income and Corporation Taxes Act 1988 is amended as follows.
- 74 In section 172(3) (exceptions from tax), for “earnings threshold” substitute “secondary threshold”.
- 75 In section 617(2) (social security benefits and contributions), after paragraph (ae) insert—
- “(af) payments made under regulations under section 79 of the Welfare Reform and Pensions Act 1999 or under any corresponding enactment having effect with respect to Northern Ireland;”.