



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 5

UK SOCIAL SECURITY BENEFITS WHOLLY EXEMPT FROM INCOME TAX

677 UK social security benefits wholly exempt from tax: Table B

- (1) No liability to income tax arises on the United Kingdom social security benefits listed in Table B.

TABLE B—PART 1

BENEFITS PAYABLE UNDER PRIMARY LEGISLATION

<i>Social security benefit</i>	<i>Payable under</i>	
Attendance allowance	SSCBA 1992	Section 64
	SSCB(NI)A 1992	Section 64
Back to work bonus	JSA 1995	Section 26
	JS(NI)O 1995	Article 28
Bereavement payment	SSCBA 1992	Section 36
	SSCB(NI)A 1992	Section 36
Child benefit	SSCBA 1992	Section 141

Status: This is the original version (as it was originally enacted).

<i>Social security benefit</i>	<i>Payable under</i>	
	SSCB(NI)A 1992	Section 137
Child's special allowance	SSCBA 1992	Section 56
	SSCB(NI)A 1992	Section 56
Child tax credit	TCA 2002	Part 1
Council tax benefit	SSCBA 1992	Section 131
Disability living allowance	SSCBA 1992	Section 71
	SSCB(NI)A 1992	Section 71
Guardian's allowance	SSCBA 1992	Section 77
	SSCB(NI)A 1992	Section 77
Housing benefit	SSCBA 1992	Section 130
	SSCB(NI)A 1992	Section 129
Industrial injuries benefit (apart from industrial death benefit)	SSCBA 1992	Section 94
	SSCB(NI)A 1992	Section 94
Pensioner's Christmas bonus	SSCBA 1992	Section 148
	SSCB(NI)A 1992	Section 144
Payments out of the social fund	SSCBA 1992	Section 138
	SSCB(NI)A 1992	Section 134
Severe disablement allowance	SSCBA 1992	Section 68
	SSCB(NI)A 1992	Section 68
State maternity allowance	SSCBA 1992	Section 35
	SSCB(NI)A 1992	Section 35
State pension credit	SPCA 2002	Section 1
	SPCA(NI) 2002	Section 1
Working tax credit	TCA 2002	Part 1

TABLE B — PART 2

BENEFITS PAYABLE UNDER REGULATIONS

<i>Social security benefit</i>	<i>Payable under regulations made under</i>	
Compensation payments where child support reduced because of a change in legislation	CSA 1995	Section 24
	CS(NI)O 1995	Article 17
Payments to reduce under-occupation by housing benefit claimants	WRPA 1999	Section 79
	WRP(NI)O 1999	Article 70

Status: *This is the original version (as it was originally enacted).*

- (2) Industrial death benefit is charged to tax under Part 9 (see section 577).
- (3) In this section “industrial death benefit” means any benefit payable under—
 - (a) section 94 of, and Part 6 of Schedule 7 to, SSCBA 1992, or
 - (b) section 94 of, and Part 6 of Schedule 7 to, SSCB(NI)A 1992.