



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 1

INTRODUCTION

655 Structure of Part 10

(1) The structure of this Part is as follows—

Chapter 2—

- (a) imposes the charge to tax on social security income, and
- (b) provides for deductions to be made from the amount of income chargeable;

Chapter 3 sets out the UK social security benefits which are charged to tax under this Part and identifies—

- (a) the amount of income chargeable to tax for a tax year, and
- (b) the person liable to pay any tax charged;

Chapters 4 and 5 deal with exemptions from the charge to tax on UK social security benefits (whether under this Part or any other provision);

Chapters 6 and 7 make provision about foreign benefits.

(2) For other provisions about the taxation of social security benefits, see—

section 151 of FA 1996 (power for the Treasury to make orders about the taxation of benefits payable under Government pilot schemes);

section 84 of FA 2000 (exemption of payments under New Deal 50plus);

Status: This is the original version (as it was originally enacted).

section 85 of FA 2000 (exemption of payments under Employment Zones programme).

(3) For the charge to tax on social security pensions, see Part 9 (pension income).