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**Changes to legislation:** Welfare Reform Act 2007, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1) is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 3

#### CONSEQUENTIAL AMENDMENTS RELATING TO PART 1

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

- 24 (1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.
- (2) In section 658(4) (amount charged to tax to be calculated in accordance with section 661), after “carer's allowance,” insert “contributory employment and support allowance,”.
- (3) In the table of taxable benefits in section 660 (“Table A”), after the entry relating to “Carer's allowance” insert—

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“Contributory employment and support allowance	WRA 2007	Section 1(2)(a)
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Any provision made for Northern Ireland which corresponds to section 1(2)(a) of WRA 2007”

- (4) In section 661(1) (social security income taxable on an accruals basis), after “carer's allowance,” insert— “contributory employment and support allowance,”.
- (5) In the table of benefits wholly exempt from tax in section 677 (“Table B”), after the entry relating to “Housing benefit” insert—

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“Income-related employment and support allowance	WRA 2007	Section 1(2)(b)
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Any provision made for Northern Ireland which corresponds to section 1(2)(b) of WRA 2007”

- (6) In Part 1 of Schedule 1 (abbreviations of Acts), at the end insert—

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“WRA 2007	The Welfare Reform Act 2007”
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#### **Commencement Information**

- I1** Sch. 3 para. 24 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
- I2** Sch. 3 para. 24 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

**Changes to legislation:**

Welfare Reform Act 2007, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1) is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 1(3)(za) inserted by [2012 c. 5 s. 62\(2\)](#)
- s. 1(3B) inserted by [2012 c. 5 s. 62\(3\)](#)
- s. 1C inserted by [2012 c. 5 s. 54\(3\)](#)
- s. 1C repealed by [2012 c. 5 Sch. 14 Pt. 5](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by [2012 c. 5, s. 150\(3\)](#), Sch. 14 Pt. 2)
- s. 2(6) inserted by [2012 c. 5 Sch. 5 para. 6\(3\)](#)
- s. 13(6A) inserted by [2009 c. 24 s. 3\(4\)\(b\)](#)
- s. 14(5) amendment to earlier affecting provision [2009 c. 24, s. 31\(2\)](#) by [2012 c. 5 s. 54\(7\)](#)
- s. 14(5) inserted by [2009 c. 24 s. 31\(2\)](#)
- s. 16(1)(za) inserted by [2012 c. 5 s. 54\(5\)](#)
- s. 20(7A)(7B) inserted by [2023 c. 20 Sch. para. 55\(2\)](#)
- Sch. 1 para. 6(1)(da) inserted by [2009 c. 24 s. 5\(2\)\(a\)](#)
- Sch. 1 para. 6(2A) inserted by [2009 c. 24 s. 5\(2\)\(b\)](#)
- Sch. 2 para. 10A inserted by [2009 c. 24 s. 30\(2\)](#)
- Sch. 2 para. 4B and cross-heading inserted by [2012 c. 5 s. 62\(4\)](#)
- Sch. 2 para. 10B and cross-heading inserted by [2012 c. 5 s. 57\(8\)](#)
- Sch. 2 para. 10ZA inserted by [2012 c. 5 s. 57\(7\)\(b\)](#)
- Sch. 2 para. 10A heading word substituted by [2012 c. 5 s. 57\(7\)\(a\)](#)
- Sch. 2 para. 10A(1) words inserted by [2009 c. 24 Sch. 3 para. 8\(5\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by [2012 c. 5, s. 150\(3\)](#), Sch. 14 Pt. 2)
- Sch. 2 para. 10A(1) words repealed by [2012 c. 5 Sch. 14 Pt. 6](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by [2012 c. 5, s. 150\(3\)](#), Sch. 14 Pt. 2)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(i\)](#)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(ii\)](#)