

**Changes to legislation:** Welfare Reform Act 2007, Paragraph 24 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

## 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) |
|  | Any provision made for Northern Ireland which corresponds to section 1(2)(a) of WRA 2007” |                 |

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- (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) |
|  | Any provision made for Northern Ireland which corresponds to section 1(2)(b) of WRA 2007” |                 |

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- (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\(4\)\(f\)](#)

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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)