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STATUTORY INSTRUMENTS

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**1996 No. 2396**

**INCOME TAX**

**The Taxation of Benefits under Pilot  
Schemes (Earnings Top-up) Order 1996**

*Made - - - - 13th September 1996*  
*Laid before the House of*  
*Commons - - - - 16th September 1996*  
*Coming into force - - 8th October 1996*

The Treasury, in exercise of the powers conferred on them by section 151(1)(a), (2), (5) and (7) of the Finance Act 1996<sup>(1)</sup>, hereby make the following Order:

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Taxation of Benefits under Pilot Schemes (Earnings Top-up) Order 1996 and shall come into force on 8th October 1996.

(2) This Order shall have effect in relation to amounts of Earnings Top-up payable on or after 8th October 1996.

**Interpretation**

2. In this Order—

“benefit” shall be construed in accordance with section 151(6) of the Finance Act 1996;

“Earnings Top-up” means the benefit payable under that name by virtue of a Government pilot scheme;

“Government pilot scheme” has the meaning given by subsections (3) and (4) of section 151 of the Finance Act 1996.

**Exemption of Earnings Top-up from income tax**

3. The Income Tax Acts shall have effect in relation to any amount of Earnings Top-up as if it were wholly exempt from income tax and, accordingly, to be disregarded in computing the amount of any receipts brought into account for income tax purposes.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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13th September 1996

*Richard Ottaway*  
*Bowen Wells*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides for payments of benefit made under the scheme known as Earnings Top-up to be exempt from income tax and to be disregarded in computing the amount of any receipts brought into account for income tax purposes.