
STATUTORY INSTRUMENTS

2014 No. 606

The Social Security (Maternity Allowance) (Participating Wife or Civil Partner of Self-employed Earner) Regulations 2014

Amendment of the Income Tax (Earnings and Pensions) Act 2003

3. In section 677 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ (UK social security benefits wholly exempt from tax), in Part 1 of Table B in subsection (1), for the entry for state maternity allowance substitute—

“State maternity allowance

SSCBA 1992

Section 35 or 35B

Any provision made for Northern Ireland which corresponds to section 35 or 35B of SSCBA 1992”.

⁽¹⁾ 2003 c.1. No relevant amendments have been made to section 677.