
STATUTORY INSTRUMENTS

2017 No. 338

INCOME TAX

**The Taxation of Northern Ireland Welfare
Supplementary Payments Regulations 2017**

<i>Made</i> - - - -	<i>9th March 2017</i>
<i>Laid before the House of Commons</i> - -	<i>10th March 2017</i>
<i>Coming into force</i>	<i>1st April 2017</i>

**THE TAXATION OF NORTHERN IRELAND WELFARE
SUPPLEMENTARY PAYMENTS REGULATIONS 2017**

1. Citation, commencement and effect
2. These Regulations have effect for the tax year 2016-17 and...
3. Amendments to the Income Tax (Earnings and Pensions) Act 2003
4. In Section 658 (amount charged to tax), in subsection (4),...
5. In Section 660 (taxable benefits: UK benefits - Table A),...
6. In Section 661 (taxable social security income), in subsection (1)—...
7. In the cross-heading before section 665 after “Income support” insert...
8. (1) Section 665 (exempt unless payable to member of couple...
9. (1) Section 667 (amounts in excess of taxable maximum) is...
10. In Section 668 (taxable maximum), after subsection (2) insert—
11. In Section 669 (interpretation), before subsection (1) insert—
12. In the cross-heading before section 670 after “Jobseeker’s allowance”
insert...
13. In Section 671 (amounts in excess of taxable maximum), in...
14. In Section 675 (interpretation), before subsection (1) insert—
15. In Section 677 (UK social security benefits wholly exempt from...
16. In Part 1 of Schedule 1 (abbreviation of Acts and...
Signature
Explanatory Note