Changes to legislation: *Pensions Act (Northern Ireland) 2015, Cross Heading: The Income Tax (Earnings and Pensions) Act 2003 (c. 1) is up to date with all changes known to be in force on or before 03 July 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 16 N.I.

BEREAVEMENT SUPPORT PAYMENT: AMENDMENTS

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

45 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

Commencement Information

I1 Sch. 16 para. 45 in operation at 6.4.2017 by S.R. 2017/44, **art. 2(2)** (with arts. 3, 4)

46 In section 660 (taxable benefits: UK benefits - Table A), in the table in subsection (1), in the entry relating to bereavement allowance, omit the words "SSCB(NI)A 1992 Section 39B" (in the second column).

Commencement Information

I2 Sch. 16 para. 46 in operation at 6.4.2017 by S.R. 2017/44, **art. 2(2)** (with arts. 3, 4)

47 In section 677 (UK social security benefits wholly exempt from tax), in Part 1 of Table B in subsection (1), in the entry relating to bereavement payments, omit the words "SSCB(NI)A 1992 Section 36" (in the second column).

Commencement Information

I3 Sch. 16 para. 47 in operation at 6.4.2017 by S.R. 2017/44, **art. 2(2)** (with arts. 3, 4)

Changes to legislation:

Pensions Act (Northern Ireland) 2015, Cross Heading: The Income Tax (Earnings and Pensions) Act 2003 (c. 1) is up to date with all changes known to be in force on or before 03 July 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.

View outstanding changes

Changes and effects yet to be applied to :

– specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by S.R. 2017/58 Order