

SCHEDULES

SCHEDULE 16

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.
- 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).
- 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).