**Changes to legislation:** Pensions Act (Northern Ireland) 2015, Paragraph 47 is up to date with all changes known to be in force on or before 21 April 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

## BEREAVEMENT SUPPORT PAYMENT: AMENDMENTS

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

**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** 

II 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, Paragraph 47 is up to date with all changes known to be in force on or before 21 April 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