

## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *Income and Corporation Taxes Act 1988*

- 93 (1) Section 617 of the Income and Corporation Taxes Act 1988 (treatment of social security benefits and contributions for tax purposes) shall be amended as follows.
- (2) In subsection (1) for the words from “Chapters”, where it first occurs, to “Pensions Act 1975” there shall be substituted the words “Parts II to IV of the Social Security Contributions and Benefits Act 1992”.
- (3) In subsection (2)—
- (a) in paragraph (a), for the words “the Social Security Act 1986” there shall be substituted the words “Part VII of the Social Security Contributions and Benefits Act 1992”; and
- (b) in paragraph (aa), for the words “section 70 of the Social Security Act 1975” there shall be substituted the words “paragraph 18 of Schedule 7 to the Social Security Contributions and Benefits Act 1992”.
- (4) In subsection (3)(a) for the words “Act 1975” there shall be substituted the words “Contributions and Benefits Act 1992”.
- (5) In subsection (4) for the words “the Social Security Act 1975” there shall be substituted the words “Part I of the Social Security Contributions and Benefits Act 1992”.
- (6) In subsection (5) for the words “(2) of section 9 of the Social Security Act 1975 or” there shall be substituted the words “(3) of section 15 of the Social Security Contributions and Benefits Act 1992 or subsection (2) of section 9”.