



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 4

TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

Jobseeker's allowance [F¹ and relevant welfare supplementary payments]

675 Interpretation

[F¹(A1) In section 671 “relevant welfare supplementary payments” means payments to which a person is entitled under—

- (a) regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(a)) of WSP(LCP)R(NI) 2016, or
- (b) regulation 11, 12, 13, 14 or 15 of WSP(LDRP)R(NI) 2016.]

(1) In sections 671 to 674, except in relation to Northern Ireland—

“age-related amount” and “applicable amount” mean the amounts determined as such in accordance with regulations made under section 4 of JSA 1995;

F²
...

[F³“contribution-based jobseeker's allowance” means a jobseeker's allowance entitlement to which is based on the claimant satisfying conditions which include those set out in Article 4 of the JS(NI)O 1995;]

F²
...

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 675 is up to date with all changes known to be in force on or before 01 June 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*

[^{F3}“income-based jobseeker’s allowance” means a jobseeker’s allowance entitlement to which is based on the claimant satisfying conditions which include those set out in Article 5 of the JS(NI)O 1995 or a joint-claim jobseeker’s allowance (which means a jobseeker’s allowance entitlement to which arises by virtue of Article 3(2B) of the JS(NI)O 1995);]

[^{F4}“couple” has the same meaning as in section 35(1) of JSA 1995]

(2) In sections 671 to 674, in relation to Northern Ireland—

“age-related amount” and “applicable amount” mean the amounts determined as such in accordance with regulations made under Article 6 of JS(NI)O 1995;

“contribution-based jobseeker’s allowance” and “income-based jobseeker’s allowance” have the same meaning as in Article 3(4) of JS(NI)O 1995;

[^{F5}“couple” has the same meaning as in Article 2(2) of JS(NI)O 1995]

Textual Amendments

- F1** S. 675(A1) inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\)](#), regs. 1, **14**
- F2** Words in s. 675(2) omitted (coming into force in accordance with reg. 1(1) of the amending Rule) by virtue of [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\)](#), regs. 1(1), **12(3)(a)**
- F3** Words in s. 675(2) inserted (coming into force in accordance with reg. 1(1) of the amending Rule) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\)](#), regs. 1(1), **12(3)(b)**
- F4** Words in s. 675(1) substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **167(a)**
- F5** Words in s. 675(2) substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **167(b)**

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)