

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: Welfare Reform Act 2007, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 11 May 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 3 **E+W+S**

CONSEQUENTIAL AMENDMENTS RELATING TO PART 1

PROSPECTIVE

Income and Corporation Taxes Act 1988 (c. 1)

- 5 (1) Section 347B of the Income and Corporation Taxes Act 1988 (qualifying maintenance payments) is amended as follows.
- (2) In subsection (12) (payments to be treated as maintenance payments), at the end of paragraph (b) insert “; or
- (“ made by virtue of section 23 of the Welfare Reform Act 2007 (recovery of sums in respect of maintenance), or any corresponding enactment in Northern Ireland, in respect of an income-related employment and support allowance claimed by any other person,”.
- (3) For subsection (13) substitute—
- “(13) In subsection (12)—
- “income-based jobseeker's allowance” has the same meaning as in the Jobseekers Act 1995 or, for Northern Ireland, the same meaning as in any corresponding enactment in Northern Ireland;
- “income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance) or, for Northern Ireland, under any corresponding enactment in Northern Ireland.”

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Changes to legislation:

Welfare Reform Act 2007, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 11 May 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.

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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. 1(3)(za) inserted by [2012 c. 5 s. 62\(2\)](#)
- s. 1(3B) inserted by [2012 c. 5 s. 62\(3\)](#)
- s. 1C inserted by [2012 c. 5 s. 54\(3\)](#)
- s. 1C repealed by [2012 c. 5 Sch. 14 Pt. 5](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- s. 2(6) inserted by [2012 c. 5 Sch. 5 para. 6\(3\)](#)
- s. 13(6A) inserted by [2009 c. 24 s. 3\(4\)\(b\)](#)
- s. 14(5) amendment to earlier affecting provision 2009 c. 24, s. 31(2) by [2012 c. 5 s. 54\(7\)](#)
- s. 14(5) inserted by [2009 c. 24 s. 31\(2\)](#)
- s. 16(1)(za) inserted by [2012 c. 5 s. 54\(5\)](#)
- s. 20(7A)(7B) inserted by [2023 c. 20 Sch. para. 55\(2\)](#)
- Sch. 1 para. 6(1)(da) inserted by [2009 c. 24 s. 5\(2\)\(a\)](#)
- Sch. 1 para. 6(2A) inserted by [2009 c. 24 s. 5\(2\)\(b\)](#)
- Sch. 2 para. 10A inserted by [2009 c. 24 s. 30\(2\)](#)
- Sch. 2 para. 4B and cross-heading inserted by [2012 c. 5 s. 62\(4\)](#)
- Sch. 2 para. 10B and cross-heading inserted by [2012 c. 5 s. 57\(8\)](#)
- Sch. 2 para. 10ZA inserted by [2012 c. 5 s. 57\(7\)\(b\)](#)
- Sch. 2 para. 10A heading word substituted by [2012 c. 5 s. 57\(7\)\(a\)](#)
- Sch. 2 para. 10A(1) words inserted by [2009 c. 24 Sch. 3 para. 8\(5\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- Sch. 2 para. 10A(1) words repealed by [2012 c. 5 Sch. 14 Pt. 6](#) (This amendment not applied to [legislation.gov.uk](#). The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(i\)](#)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(ii\)](#)