

*These notes refer to the Welfare Reform Act 2012
(c.5) which received Royal Assent on 8 March 2012*

WELFARE REFORM ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4: Personal independence payment

Schedule 9: Amendments relating to Part 4

Income Tax (Earnings and Pensions) Act 2003

445. *Section 677* and Part 1 of Schedule 1 of the Income Tax (Earnings and Pensions) Act 2003 provide that disability living allowance is wholly exempt from income tax. *Paragraphs 49 and 50* similarly sets out that the personal independence payment is exempt from income tax.