
Changes to legislation: Welfare Reform Act 2012, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1) 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 9

PERSONAL INDEPENDENCE PAYMENT: AMENDMENTS

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

48 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

Commencement Information

- I1** [Sch. 9 para. 48](#) in force at 8.4.2013 for specified purposes by [S.I. 2013/358](#), [art. 7\(1\)\(2\)\(k\)](#), [Sch. 3](#)
I2 [Sch. 9 para. 48](#) in force at 10.6.2013 in so far as not already in force by [S.I. 2013/1250](#), [art. 2](#)

49 In section 677 (UK social security benefits wholly exempt from tax), in subsection (1), at the appropriate place in Part 1 of Table B there is inserted—

“Personal independence payment	WRA 2012	Section 77
		Any provision made for Northern Ireland which corresponds to section 77 of WRA 2012”

Commencement Information

- I3** [Sch. 9 para. 49](#) in force at 8.4.2013 for specified purposes by [S.I. 2013/358](#), [art. 7\(1\)\(2\)\(k\)](#), [Sch. 3](#)
I4 [Sch. 9 para. 49](#) in force at 10.6.2013 in so far as not already in force by [S.I. 2013/1250](#), [art. 2](#)

50 In Part 1 of Schedule 1 (abbreviations of Acts), at the end there is inserted—

“WRA 2012	The Welfare Reform Act 2012”
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Commencement Information

- I5** [Sch. 9 para. 50](#) in force at 8.4.2013 for specified purposes by [S.I. 2013/358](#), [art. 7\(1\)\(2\)\(k\)](#), [Sch. 3](#)
I6 [Sch. 9 para. 50](#) in force at 10.6.2013 in so far as not already in force by [S.I. 2013/1250](#), [art. 2](#)

Changes to legislation:

Welfare Reform Act 2012, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1) 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.

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2013/1511 by [S.I. 2017/57 art. 51314Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2016/596 art. 4-6Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2017/57 art. 1315Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2846 by [S.I. 2016/596 art. 347Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2018/138 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/10 reg. 3\(1\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/167 art. 5\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983, art. 5A(1), 6(1) by [S.I. 2017/483 art. 2](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/1583 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2016/596 art. 348Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2017/57 art. 1016Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/596 art. 59Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/963 art. 37813Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/584 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/596 art. 3-510Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/963 art. 46-1214Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/57 art. 3-9111217Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/584 art. 346-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/664 art. 3-57-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/596 art. 3411Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/963 art. 3-1215Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/57 art. 3-7912Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/584 art. 346-9Sch.](#)

- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/664 art. 3-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/10 reg. 3\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/167 art. 5\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33, art. 6(11) by [S.I. 2017/483 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/10 reg. 3\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/167 art. 5\(4\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634, art. 7(2) by [S.I. 2017/376 reg. 4](#)
- specified provision(s) amendment to earlier commencing S.I. 2016/596 by [S.I. 2016/963 art. 17](#)
- specified provision(s) amendment to earlier commencing S.I. 2019/37 by [S.I. 2019/935 art. 2](#)
- specified provision(s) modification of earlier commencing S.I. 2014/1583 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2014/2321 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/101 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/1537 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/634 by [S.I. 2018/532 art. 5](#)