



Finance Act 2016

2016 CHAPTER 24

PART 1

INCOME TAX

Supplementary welfare payments: Northern Ireland

44 Tax treatment of supplementary welfare payments: Northern Ireland

- (1) In this section “supplementary welfare payment” means a payment made under regulations under—
 - (a) Article 135(1)(a) of the Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I. 1)) (“the Order”) (discretionary support),
 - (b) Article 137 of the Order (payments to persons suffering financial disadvantage), or
 - (c) any provision (including future provision) of the Order which enables provision to be made for payments to persons who suffer financial disadvantage as a result of relevant housing benefit changes.
- (2) In subsection (1)(c) “relevant housing benefit changes” means changes to social security benefits consisting of or including changes contained in [^{FI}the [Housing Benefit \(Amendment No. 2\) Regulations \(Northern Ireland\) 2016 \(S.R. \(N.I.\) 2016 No. 326\)](#)].
- (3) The Treasury may by regulations amend any provision of Chapters 1 to 5 of Part 10 of ITEPA 2003 so as to—
 - (a) provide that no liability to income tax arises on supplementary welfare payments of a specified description;
 - (b) impose a charge to income tax under Part 10 of ITEPA 2003 on payments of a specified description made under regulations under Article 137 of the Order (payments to persons suffering financial disadvantage).
- (4) The regulations may make—
 - (a) different provision for different cases;

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- (b) incidental or supplementary provision;
 - (c) consequential provision (which may include provision amending any provision made by or under the Income Tax Acts).
- (5) Regulations made before 6 April 2017 may, so far as relating to the tax year 2016-17, have effect in relation to times before they are made.
- (6) Regulations under this section are to be made by statutory instrument.
- (7) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (8) In section 655(2) of ITEPA 2003 (other provisions about the taxation of social security payments) after the entry relating to section 782 of ITTOIA 2005 insert “; section 44 of FA 2016 (tax treatment of supplementary welfare payments: Northern Ireland).”

Textual Amendments

F1 Words in s. 44(2) substituted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 70](#)

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