



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Social security

26 Payments under Jobs Growth Wales Plus

(1) After section 776 of ITTOIA 2005 insert—

“776A Payments under Jobs Growth Wales Plus

- (1) No liability to income tax arises in respect of a payment that is made—
- (a) by way of training allowance under the Jobs Growth Wales Plus scheme, and
 - (b) to a person as a participant in that scheme.

(2) For this purpose the “Jobs Growth Wales Plus scheme” means the scheme under section 14 of the Education Act 2002 known as Jobs Growth Wales Plus.”

(2) The amendment made by this section has effect in relation to payments made on or after 1 April 2022.

27 Power to clarify tax treatment of devolved social security benefits

(1) The Treasury may by regulations amend Chapter 3 of Part 10 of ITEPA 2003 (taxable UK social security benefits) so as to provide that a specified devolved social security benefit is chargeable to income tax.

(2) A “specified devolved social security benefit” means a social security benefit which is—

- (a) payable under or by virtue of a post-commencement devolved enactment, and

Status: This is the original version (as it was originally enacted).

- (b) specified in regulations under this section.
- (3) A “post-commencement devolved enactment” means an enactment which is—
- (a) contained in, or in an instrument made under—
 - (i) an Act of the Scottish Parliament;
 - (ii) an Act of Senedd Cymru;
 - (iii) Northern Ireland legislation, and
 - (b) passed or made on or after the day on which this Act is passed.
- (4) Regulations under this section may make—
- (a) different provision for different cases;
 - (b) incidental, supplementary or consequential provision (which may include provision amending any provision made by or under the Income Tax Acts).
- (5) In section 655 of ITEPA 2003 (structure of Part 10), in subsection (2), at the end insert “; [section 27](#) of F(No. 2)A 2023 (power to clarify tax treatment of devolved social security benefits).”