



Finance Act 2024

2024 CHAPTER 3

PART 1

INCOME TAX AND CORPORATION TAX

CHAPTER 3

OTHER INCOME TAX MEASURES

Other

18 Carer's allowance supplement: correction of statutory reference

- (1) In Table A in section 660 of ITEPA 2003 (taxable UK benefits), in the entry for carer's allowance supplement, for "Sections 24 and 28" substitute "Section 81".
- (2) The amendment made by [subsection \(1\)](#) is treated as having had effect from the time when section 12 of FA 2019 (tax treatment of social security income) came into force.