

Changes to legislation: There are currently no known outstanding effects for the The Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010, Paragraph 6A. (See end of Document for details)

SCHEDULES

SCHEDULE 2

Modification of enactments: after the conversion phase

PART 2

MODIFICATION OF OTHER PRIMARY LEGISLATION

F¹ Income Tax (Earnings and Pensions) Act 2003

F1 Sch. 2 para. 6A inserted (1.11.2010) by [The Employment and Support Allowance \(Transitional Provisions, Housing Benefit and Council Tax Benefit\) \(Existing Awards\) \(No. 2\) \(Amendment\) Regulations 2010 \(S.I. 2010/2430\)](#), regs. 1(2), **17(4)** (with reg. 15(2))

6A. The Income Tax (Earnings and Pensions) Act 2003 is to be read as if—

- (a) in section 660(1) (taxable benefits: UK benefits), in Table A—
 - (i) in the first column, after the entry for “Contributory employment and support allowance”, there were inserted a new entry “Contributory employment and support allowance (including any transitional addition to which a person is entitled in connection with that award)”,
 - (ii) in the second column, corresponding to the entry inserted by sub-paragraph (i), there were inserted “WRA 2007”,
 - (iii) in the third column, corresponding to the entry inserted by sub-paragraph (i), there were inserted “Section 1(2) (as modified and applied by the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010 (“the 2010 Regulations”))”, and
 - (iv) under the text inserted in the second and third columns by sub-paragraphs (ii) and (iii), there were inserted “Any provision made for Northern Ireland which corresponds to section 1(2) of WRA 2007 (as modified and applied by any provision made for Northern Ireland which corresponds to those contained in the 2010 Regulations)”;
- (b) in section 661(1) (taxable social security income), after “contributory employment and support allowance” there were inserted “contributory employment and support allowance (including any transitional addition to which a person is entitled in connection with that award),”; and
- (c) in section 677(1) (UK social security benefits wholly exempt from tax), in Table B—
 - (i) in the first column, after the entry for “Income-related employment and support allowance”, there were inserted a new entry “Income-related employment and support allowance (including any transitional addition to which a person is entitled in connection with that award)”;

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- (iii) in the third column, corresponding to the entry inserted by sub-paragraph (i), there were inserted “Section 1(2) (as modified and applied by the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010 (“the 2010 Regulations”))”, and
- (iv) under the text inserted in the second and third columns by sub-paragraphs (ii) and (iii), there were inserted “Any provision made for Northern Ireland which corresponds to section 1(2) of WRA 2007 (as modified and applied by any provision made for Northern Ireland which corresponds to those contained in the 2010 Regulations”).]

Changes to legislation:

There are currently no known outstanding effects for the The Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010, Paragraph 6A.