
STATUTORY INSTRUMENTS

2017 No. 338

**The Taxation of Northern Ireland Welfare
Supplementary Payments Regulations 2017**

Amendments to the Income Tax (Earnings and Pensions) Act 2003

8.—(1) Section 665 (exempt unless payable to member of couple involved in trade dispute)⁽¹⁾ is amended as follows.

(2) For the heading substitute “Exempt unless payable to a person involved in a trade dispute”.

(3) After subsection (2) insert—

“(3) No liability to income tax arises on a relevant welfare supplementary payment unless the whole or part of the payment relates to a period in which the claimant was prevented from being entitled to jobseeker’s allowance by—

(a) section 14 of the Jobseekers Act 1995 (trade disputes), or

(b) Article 16 of the Jobseekers (Northern Ireland) Order 1995 (trade disputes)

or would have been so prevented if otherwise entitled to that benefit.

(4) Where part of a relevant welfare supplementary payment relates to such a period no liability to income tax arises on the part that does not relate to such a period.”.

⁽¹⁾ Section 665 was amended by regulation 163 of [S.I. 2005/3229](#).