
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

9.—(1) Section 667 (amounts in excess of taxable maximum) is amended as follows.

(2) In subsection (1) after “income support” insert “and relevant welfare supplementary payments”.

(3) For subsection (2) substitute—

“(2) The claimant’s taxable maximum for a period is determined—

- (a) under section 668(1), (2) and (3) where the claimant is a member of a couple, and
- (b) under section 668(2A) and (3) where the claimant is not a member of a couple.”.