
STATUTORY INSTRUMENTS

2022 No. 529

The Income Tax (Exemption of Social Security Benefits) Regulations 2022

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

5. Section 677 has effect as if—
- (a) in subsection (1), in Part 1 of Table B—
- (i) at the appropriate place there were inserted—

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| “Payments made under the LGA 2003 scheme known as the Council Tax Rebate Discretionary Fund(1) | Section 31 |
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Payments made pursuant to any scheme or grant in Scotland, Wales or Northern Ireland corresponding to the Council Tax Rebate Discretionary Fund”

- (ii) at the appropriate place there were inserted—

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| “Payments under the scheme known as the Household Support Fund Grant(2) | Section 31 |
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Payments made pursuant to any scheme or grant in Scotland, Wales or Northern Ireland corresponding to the

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- (1) The Council Tax Rebate Discretionary Fund was paid to billing local authorities in England in March 2022 to be spent by 30 November 2022. Details of the scheme have been published at <https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance>. Paper copies of all relevant documentation relating to each scheme/grant are available for inspection at: Her Majesty’s Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ.
- (2) The Household Support Fund Grant was paid by the Secretary of State for Work and Pensions, following Determination 31/5787, in respect of the period between 6 October 2021 and 31 March 2022 and will be extended, under a separate determination, for six months to the end of September 2022. It is anticipated that there will be further extensions to the scheme. Details of the schemes, as of the date of laying, have been published at <https://www.gov.uk/government/publications/household-support-fund-guidance-for-local-councils/household-support-fund-grant-determination-2021-no-315787> and <https://www.gov.uk/government/news/household-support-fund-doubled-to-help-most-vulnerable-tackle-cost-of-living>. Paper copies of all relevant documentation relating to each scheme/grant are available for inspection at: Her Majesty’s Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ.

Household Support Fund
Grant”

(b) after subsection (3), there were inserted—

“(4) In this section—

(a) “the Council Tax Rebate Discretionary Fund” means the grant that was the subject of guidance published by the Department for Levelling up, Housing and Communities on 23 February 2022 (and as updated from time to time).

(b) “the Household Support Fund Grant” means any grant paid under the Household Support Fund Grant Determination No 31/5787 and subsequent determinations made under section 31 of LGA 2003 to provide support of a similar nature.

(5) References in this section to payments made pursuant to any scheme or grant in Scotland, Wales or Northern Ireland corresponding to any scheme or grant defined in subparagraphs (a) and (b) of section 4 are references only to payments made pursuant to such a scheme or grant for the tax year 2021-22 and subsequent tax years.”.