
STATUTORY INSTRUMENTS

2023 No. 1148

INCOME TAX

**The Income Tax (Tax Treatment of Carer Support Payment
and Exemption of Social Security Benefits) Regulations 2023**

<i>Made</i>	- - - -	<i>26th October 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>27th October 2023</i>
<i>Coming into force</i>		<i>19th November 2023</i>

**THE INCOME TAX (TAX TREATMENT OF CARER
SUPPORT PAYMENT AND EXEMPTION OF SOCIAL
SECURITY BENEFITS) REGULATIONS 2023**

1. Citation, commencement and interpretation
 2. Amendments to the Income Tax (Earnings and Pensions) Act 2003:
Scottish carer support payment
 3. Amendments to the Income Tax (Earnings and Pensions) Act 2003:
exemption of social security benefits
 4. Modification to the Income Tax (Earnings and Pensions) Act 2003:
exemption of social security benefit
- Signature
Explanatory Note