
STATUTORY INSTRUMENTS

2023 No. 1148

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

Amendments to the Income Tax (Earnings and Pensions) Act 2003: exemption of social security benefits

3.—(1) ITEPA is amended as follows.

(2) In section 677(1)(1), in Table B (UK social security benefits wholly exempt from tax: Table B)—

(a) in Part 1 (benefits payable under primary legislation and Northern Ireland welfare supplementary payments etc), at the appropriate place insert—

“Payments to secure the provision of food and drink, free of charge, to a person to whom a school lunch must be provided under section 53(2) of the Education (Scotland) Act 1980 (2), Article 58 of the Education and Libraries (Northern Ireland) Order 1986 (3), section 512(3) of the Education Act 1996 (4) or Article 15(2) of the Further Education (Northern Ireland) Order 1997 (5)	SW(S)A 1968	Section 12
	C(S)A 1995	Section 22
	LGSA 2003	Section 20
	GOWA 2006	Section 60
	FPA(NI) 2009	Section 4
	LGE(W)A 2021	Section 24”;

(b) in Part 2 (benefits payable under regulations), at the appropriate place insert—

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- (1) Section 677(1) was amended by paragraph 9 of Schedule 17 and Part 2 of Schedule 42 to the Finance Act 2004 (c. 12); paragraph 24 of Schedule 3 to the Welfare Reform Act 2007; section 46 of the Finance Act 2008; section 138 of the Health and Social Care Act 2008 (c. 14); paragraph 49 of Schedule 9 to the Welfare Reform Act 2012; section 13 of the Finance Act 2013 (c. 29); paragraph 48 of Schedule 16 to the Pensions Act 2014; paragraph 47 of Schedule 16 to the Pensions Act (Northern Ireland) 2015 (c. 5); section 16 of the Finance Act 2015; section 12 of the Finance Act 2019; and section 12 of the Finance Act 2020. It was also amended by regulation 3 of S.I. 2014/606; regulation 15 of S.I. 2017/338; regulation 2 of S.I. 2021/1341; and regulation 2 of S.I. 2022/529.
- (2) 1980 c. 44. Section 53 was substituted by section 22 of the Education (Scotland) Act 2016 (asp 8); there are other amendments but they are not relevant.
- (3) S.I. 1986/594 (N.I. 3). Article 58 was amended by section 5(1) and paragraph 1(1)(a) of Schedule 3 and Schedule 4 to the Education Act (Northern Ireland) 2014 (c. 12). It was also amended by Schedules 9 and 10 to S.I. 1989/2406 (N.I. 20); Schedule 4 to S.I. 1997/1772 (N.I. 15) and Schedule 5 to S.I. 1998/1759 (N.I. 13).
- (4) 1996 c. 56. Section 512(3) was substituted by section 201 of the Education Act 2002 (c. 32), which was itself amended by paragraph 11 of Schedule 2 to S.I. 2010/1158.
- (5) S.I. 1997/1772 (N.I. 15).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Payments made under the Best Start Foods scheme	SSA 1988	Section 13”;
(c) in Part 2 (benefits payable under regulations), at the appropriate place insert—		
“Payments made under the Healthy Start scheme	SSA 1988	Section 13”;
(d) in Part 2 (benefits payable under regulations), at the appropriate place insert—		
“Payments to secure the provision of food and drink, free of charge, to a person to whom a school lunch must be provided under Article 58 of the Education and Libraries (Northern Ireland) Order 1986 or Article 15(2) of the Further Education (Northern Ireland) Order 1997	FAA(NI) 2009	Section 2”.
(3) In Schedule 1, in the table in Part 1 (abbreviations of Acts and instruments), at the appropriate places insert—		
“SW(S)A 1968	The Social Work (Scotland) Act 1968 (6)	
“SSA 1988	The Social Security Act 1988 (7)	
“C(S)A 1995	The Children (Scotland) Act 1995 (8)	
“LGSA 2003	The Local Government in Scotland Act 2003 (9)	
“GOWA 2006	The Government of Wales Act 2006 (10)	
“FAA(NI) 2009	The Financial Assistance Act (Northern Ireland) 2009 (11)	
“FPA(NI) 2009	The Financial Provisions Act (Northern Ireland) 2009 (12)	

- (6) 1968 c. 49. Section 12 was amended by paragraph 10(5) of Schedule 9 to the National Health Service and Community Care Act 1990 (c. 19); paragraph 15(11) of Schedule 4 to the Children (Scotland) Act 1995 (c. 36); section 120(1) of the Immigration and Asylum Act 1999 (c. 33); and section 3 of the Community Care and Health (Scotland) Act 2002 (asp 5).
- (7) 1988 c. 7. Section 13 was substituted by section 185 of the Health and Social Care (Community Health and Standards) Act 2003 (c. 43), and amended by section 27 of the Scotland Act 2016. Functions under section 13 in relation to Scotland are transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46), as read with and amended by section 32 of the Scotland Act 2016 (c. 11).
- (8) 1995 c. 36. Section 22 was amended by paragraph 50 of Schedule 3 to the Tax Credits Act 2002 (c. 21) and paragraph 14 of Schedule 3 to the Welfare Reform Act 2007. It was also amended by regulation 5 of S.S.I. 2013/137. Section 93(4)(a) makes relevant provision about the circumstances in which a child may be “in need” for the purposes of section 22.
- (9) 2003 asp 1.
- (10) 2006 c. 32.
- (11) 2009 c. 2 (N.I.).
- (12) 2009 c. 9 (N.I.). Functions under section 4 have been transferred from the Office of the First Minister and Deputy First Minister to the Department of Education under Article 3(1)(c) and Part 3 of Schedule 1 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 (S.R. 2016 No. 76).

“LGE(W)A 2021 The Local Government and Elections (Wales) Act 2021 **(13)**

(4) The amendments made by paragraph (2)(a), (b) and (d) and, so far as relating to those paragraphs, paragraph (3), have effect for the tax year 2019-20 and subsequent tax years.

(5) The amendments made by paragraph (2)(c) and, so far as relating to that paragraph, paragraph (3), have effect for the tax year 2021-22 and subsequent tax years.