
STATUTORY INSTRUMENTS

2023 No. 1148

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

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

4.—(1) Chapter 5 of Part 10 of ITEPA (social security income) is modified as follows.

(2) Section 677(1) has effect as if, in Table B (UK social security benefits wholly exempt from tax: Table B), in Part 1 (benefits payable under primary legislation and Northern Ireland welfare supplementary payments etc), at the appropriate place there were inserted—

“Payments made under family network support packages as part of the families first for children pathfinder programme and the family networks pilot scheme (1)	Children Act 1989 (2)	Section 17”.
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(3) The modification made by this regulation has effect for the tax year 2023-24 and subsequent tax years.

(2) 1989 c. 41. Section 17 was amended by paragraph 108 of Schedule 2 to the Social Security (Consequential Provisions) Act 1992 (c. 6); section 7 of the Children (Leaving Care) Act 2000 (c. 35); paragraph 16 of Schedule 3 to the Tax Credits Act 2002; section 116 of the Adoption and Children Act 2002 (c. 38); section 53 of the Children Act 2004 (c. 31); paragraph 6 of Schedule 3 to the Welfare Reform Act 2007; section 24 of, and paragraph 1 of Schedule 1 and Schedule 4 to, the Children and Young Persons Act 2008 (c. 23); and paragraph 1 of Schedule 2 to the Welfare Reform Act 2012. It was also amended by regulation 58 of S.I. 2016/413 (W. 131).

(1) Family network support packages are being piloted through the families first for children pathfinder programme and family network pilot scheme, which started in July 2023. Details of these schemes, including the role of the family support packages, have been published at <https://www.gov.uk/government/publications/families-first-for-children-ffc-pathfinder-programme/families-first-for-children-ffc-pathfinder-programme-and-family-networks-pilot-fnp>. Paper copies of all relevant documentation relating to each scheme are available for inspection at: His Majesty's Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.