Finance Act 2008

2008 CHAPTER 9

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX_GENERAL

Employment matters

46   In-work and return to work credits and payments

(1) In section 677(1) of ITEPA 2003 (UK social security benefits wholly exempt from tax), in Part 1 of Table B (benefits payable under primary legislation), insert at the appropriate places—

"In-work credit	ETA 1973	Section 2
	ETA(NI) 1950	Section 1
In-work emergency discretion fund payment	ETA 1973	Section 2
In-work emergency fund payment	ETA(NI) 1950	Section 1", and

"Return to work credit	ETA 1973	Section 2
	ETA(NI) 1950	Section 1".

(2) In Part 1 of Schedule 1 to that Act (abbreviations of Acts etc), insert at the appropriate places—

"ETA(NI) 1950	The Employment and Training Act (Northern Ireland) 1950 (c. 29 (N.I.))", and

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"ETA 1973	The Employment and Training Act 1973 (c. 50)".

(3) The amendments made by this section have effect for the tax year 2008-09 and subsequent tax years.

Changes to legislation:
Finance Act 2008, Section 46 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

–   Blanket amendment words substituted by S.I. 2011/1043 art. 34

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

–   Sch. 41 para. 6(1A) inserted by 2015 c. 11 Sch. 20 para. 10(2)
–   Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by 2015 c. 11 Sch. 20 para. 11(2)