
STATUTORY INSTRUMENTS

2017 No. 338

**The Taxation of Northern Ireland Welfare
Supplementary Payments Regulations 2017**

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

5. In Section 660 (taxable benefits: UK benefits - Table A)(1), in subsection (1), at the appropriate place insert—

“Welfare supplementary payment payable pursuant to the loss of carer’s allowance	WSP(LCP)R(NI) 2016	Regulation 4
Welfare supplementary payment payable pursuant to the loss of contributory employment and support allowance	WSPR(NI) 2016	Regulation 7
Welfare supplementary payment payable pursuant to the loss of, or a reduction of the amount payable of, income support	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(c)) or regulation 12
	WSP(LDRP)R(NI) 2016	Regulation 4, 5 or 6
Welfare supplementary payment payable pursuant to a reduction of the amount payable of jobseekers allowance	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(a))
	WSP(LDRP)R(NI) 2016	Regulation 11, 12, 13, 14 or 15”.

(1) Section 660 was amended by paragraph 60 of Schedule 1 and paragraph 1 of Schedule 2 to the Work and Families Act 2006 (c. 18), paragraph 24 of Schedule 3 to WRA 2007, paragraph 62 of Schedule 7 to the Children and Families Act 2014 (c. 6) and regulation 16 of S.I. 2013/630.