

2004/575

Taxation of Benefits under Government Pilot Schemes (Working Neighbourhoods Pilot and In Work Credit) Order 2004

Made by the Treasury under FA 1996 s 151(1)(a) and (7)(a)

Made 4 March 2004

Laid before the House of Commons 5 March 2004

Coming into force 6 April 2004

1 Citation and commencement

(1) This Order may be cited as the Taxation of Benefits under Government Pilot Schemes (Working Neighbourhoods Pilot and In Work Credit) Order 2004.

(2) This Order shall come into force on 6th April 2004.

2 Interpretation

In this Order—

“benefit” has the meaning given by subsection (6) of section 151 of the Finance Act 1996;

“Government pilot scheme” has the meaning given by subsections (3) and (4) of section 151 of the Finance Act 1996;

“In-Work Credit” and “Working Neighbourhoods Pilot” mean benefits under the Government pilot schemes known by those names.

3 Exemptions from income tax

The Income Tax Acts shall have effect in relation to any amount of payment by way of In-Work Credit or by way of the Working Neighbourhoods Pilot, as if that amount were wholly exempt from income tax and accordingly to be disregarded in computing the amount of any receipts brought into account for income tax purposes.