STATUTORY INSTRUMENTS

2026 No. 93

INCOME TAX

The Income Tax (Tax Treatment of Scottish Carer Supplement and Exemption of Carer's Additional Person Payment) Regulations 2026

Made - - - -	*3rd February 2026*
Laid before the House of Commons	*5th February 2026*
Coming into force - -	*15th March 2026*

The Treasury make these Regulations in exercise of the powers conferred by section 13(1) and (2)(d) of the Finance Act 2020(**a**) and section 27(1) and (4)(b) of the Finance (No. 2) Act 2023(**b**).

Citation and commencement

1. These Regulations may be cited as the Income Tax (Tax Treatment of Scottish Carer Supplement and Exemption of Carer's Additional Person Payment) Regulations 2026 and come into force on 15th March 2026.

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

2.—(1) ITEPA 2003(**c**) is amended as follows.

(2) In section 658(4)(**d**) for "incapacity benefit income support," substitute "incapacity benefit, income support, Scottish Carer Supplement,".

(3) In section 660(1)(**e**), in Table A (taxable benefits: UK benefits— Table A), at the appropriate place insert—

(**a**) 2020 c. 14. The Parliamentary procedure for section 13 of the Finance Act 2020 and section 27 of the Finance (No. 2) Act 2023 (c. 30) is found at section 1014 of the Income Tax Act 2007 (c. 3), which applies to all powers under the "Income Tax Acts", as defined by Schedule 1 to the Interpretation Act 1978 (c. 30).
(**b**) 2023 c. 30.
(**c**) 2003 c. 1.
(**d**) Section 658(4) was amended by section 12 of the Finance Act 2019 (c. 1) and paragraph 24 of Schedule 3 to the Welfare Reform Act 2007 (c. 5). It was also amended by S.I. 2017/338 and 2023/1148.
(**e**) Section 660(1) was amended by paragraph 60 of Schedule 1 and Schedule 2 to the Work and Families Act 2006 (c. 18), paragraph 24 of Schedule 3 to the Welfare Reform Act 2007, paragraph 62 of Schedule 7 to the Children and Families Act 2014 (c. 6), paragraph 47 of Schedule 16 to the Pensions Act 2014 (c. 19), paragraph 46 of Schedule 16 to the Pensions Act (Northern Ireland) 2015 (c. 5), paragraph 47 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24), section 12 of the Finance Act 2019, paragraph 47 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20), section 18 of the Finance Act 2024 (c. 3) and section 36 of the Finance Act 2025 (c. 8). It was also amended by S.I. 2013/630, 2017/338 and 2023/1148.

"Scottish Carer Supplement	CA(CSP)(S)R 2023(**a**)	Regulation 14A(**b**)"

(4) In section 661(1)(**c**), at the appropriate place insert—

"Scottish Carer Supplement,".

(5) In section 677(1)(**d**), in Table B (UK social security benefits wholly exempt from tax: Table B) in Part 2 (benefits payable under regulations), at the appropriate place insert—

"Carer's Additional Person Payment	CA(CSP)(S)R 2023	Regulation 14B(**e**)"

Gen Kitchen
Christian Wakeford
3rd February 2026 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to Part 10 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) in consequence of two new social security benefits introduced by the Carer's Assistance (Miscellaneous and Consequential Amendments, Revocation, Transitional and Saving Provisions) (Scotland) Regulations 2025 (S.S.I. 2025/340) from 15th March 2026. The amendments ensure the Scottish Carer Supplement is chargeable to income tax and exempt the Carer's Additional Person Payment from income tax.

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(**a**) This abbreviation is defined in the table in Part 1 (abbreviations of Acts and Instruments) of Schedule 1 to the Income Tax (Earnings and Pensions) Act 2003 as the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023 (S.S.I. 2023/302). The abbreviation was inserted by S.I. 2023/1148.

(**b**) Regulation 3(11) of S.S.I. 2025/340 (which inserts Regulation 14A of S.S.I. 2023/302), comes into force on 15th March 2026 by virtue of regulation 1(2) of that S.S.I.

(**c**) Section 661(1) was amended by section 12 of the Finance Act 2019 and paragraph 24 of Schedule 3 to the Welfare Reform Act 2007. It was also amended by S.I. 2017/338 and 2023/1148.

(**d**) 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 (c. 9), section 138 of the Health and Social Care Act 2008 (c. 14), paragraph 49 of Schedule 9 to the Welfare Reform Act 2012 (c. 5), 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, section 16 of the Finance Act 2015 (c. 11), section 12 of the Finance Act 2019 and section 12 of the Finance Act 2020. It was also amended by S.I. 2014/606, 2017/338, 2021/1341, 2022/529, 2023/1148, 2024/287, 2024/901 and 2025/212.

(**e**) Regulation 3(11) of S.S.I. 2025/340 (which inserts Regulation 14B of S.S.I. 2023/302), comes into force on 15th March 2026 by virtue of regulation 1(2) of that S.S.I.

ISBN 978-0-34-827915-3

£6.40

http://www.legislation.gov.uk/id/uksi/2026/93

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