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**Finance Act, 2008**

**Section 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- "ETA(NI) 1950 " The Employment and Training Act (Northern Ireland) 1950 (c.29 (N.I.))", and "ETA 1973 " The Employment and Training Act 1973 (C.50)". (2) In Part 1 of Schedule 1 to that Act (abbreviations of Acts etc), insert at the appropriate places- x= (6XBRD) + (10xARD) CP CP (3) The amendments made by this section have effect for the tax year 2008-09 and subsequent tax years.