
STATUTORY INSTRUMENTS

2002 No. 2006

**The Tax Credits (Definition and
Calculation of Income) Regulations 2002**

PART 3 U.K.

Sums disregarded in the calculation of income

General disregards in the calculation of income U.K.

19.—(1) For the purposes of regulation 3—

- (a) the sums specified in Table 6 are disregarded in the calculation of income;
- (b) the sums specified in column 1 of Table 7 are disregarded in the calculation of income if the condition in the corresponding entry in column 2 of that Table is satisfied; and
- (c) the sums specified in column 1 of Table 8 are disregarded in the calculation of income to the extent specified in the corresponding entry in column 2 of that Table.

(2) In this regulation—

“the JSA Regulations” means the Jobseeker’s Allowance Regulations 1996; ^{F1}...

“the JSA (NI) Regulations” means the Jobseeker’s Allowance (Northern Ireland) Regulations 1996 [^{F2}; and

“Scottish local authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994.]

^{F3}
...

Table 6

Sums disregarded in the calculation of income

1. Any payment of an employment credit under a scheme under section 2(2) of the Employment Act known as “New Deal 50 plus” or the corresponding scheme under section 1 of the Employment and Training Act (Northern Ireland) 1950.

2. Any payment made—

(a) under section 15 of the Disabled Persons (Employment Act) 1944 ^{M1} or section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945 ^{M2}; or

(b) in accordance with arrangements made under section 2 of the Employment Act or section 1 of the Employment and Training Act (Northern Ireland) 1950 ^{M3} to assist disabled persons to obtain or retain employment despite their disability.

3. Any mandatory top-up payment made pursuant to—

- (a) section 2 of the Employment Act ^{F4} or section 1 of the Employment and Training Act (Northern Ireland) 1950] in respect of the claimant's participation in—
- (i) an employment programme specified in regulation 75(1)(a)(ii)(bb) of the JSA Regulations or regulation 75(1)(a)(ii) of the JSA (NI) Regulations (Voluntary Sector Option of the New Deal);
 - (ii) an employment programme specified in regulation 75(1)(a)(ii)(cc) of the JSA Regulations (Environmental Task Force Option of the New Deal) or regulation 75(1)(a)(iii) of the JSA (NI) Regulations; ^{F5} ...
 - ^{F6}(iia) an employment programme specified in regulation 75(1)(a)(ii)(dd) of the JSA Regulations (Community Task Force);]
 - (iii) the Intensive Activity Period of the New Deal Pilots for 25 plus specified in regulation 75(1)(a)(iv) of the JSA Regulations or, in Northern Ireland, the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of the JSA (NI) Regulations ^{M4}; ^{F7} ...^{F8} or
 - (iv) the Backing Young Britain programme pursuant to arrangements made under section 2 of the Employment Act;]
- (b) a written arrangement entered into between—
- (i) the Secretary of State and the person who has arranged for the claimant's participation in the Intensive Activity Period of the New Deal for 25 plus and which is made in respect of his participation in that Period; or
 - (ii) the Department for Employment and Learning and the person who has arranged for the claimant's participation in the Preparation for Employment Programme and which is made in respect of the claimant's participation in the Programme.
- ^{F9}This item applies only to the extent that the payment is not taxable as a profit of a trade, profession or vocation]]^{F10}; or
- (c) the Steps to Work Programme specified in regulation 75(1)(a)(vi) of the Jobseeker's Allowance Regulations (Northern Ireland) 1996.]
4. Any discretionary payment pursuant to section 2 of the Employment Act, or, in Northern Ireland, section 1(1) of the Employment and Training Act (Northern Ireland) 1950 to meet, or help to meet, special needs in respect of the claimant's participation in the Full-Time Education and Training Option of the New Deal as specified in regulation 75(1)(b)(ii) of the JSA Regulations or of the JSA (NI) Regulations.
5. Any—
- (a) education maintenance allowance in accordance with regulations made under section 518 of the Education Act 1996 ^{M5} (payment of school expenses; grant of scholarships etc.); or
 - (b) payment (not within sub-paragraph (a)) in respect of a course of study attended by a child or qualifying young person payable—
- (i) in accordance with regulations made under section 518 of the Education (Scotland) Act 1980 ^{M6} (power to assist persons to take advantage of educational facilities) or section 12(2)(c) of

the Further and Higher Education (Scotland) Act 1992^{M7} (provision of financial assistance to students); or

(ii) by virtue of regulations made Article 50, 51 or 55(1) of the Education and Libraries (Northern Ireland) Order 1986 (provisions to assist persons to take advantage of educational facilities)^{M8}.

6. Any payment made by an employment zone contractor payable in respect of the claimant's participation in the employment zone programme by way of—

(a) a training premium;

(b) a discretionary payment, being a fee, grant, loan or otherwise; or

(c) any arrears of subsistence allowance paid as a lump sum.

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...

8. An amount of income equal to any qualifying maintenance payment within section 347B of the Taxes Act^{M9}.

[^{F129} Any payment by way of qualifying care receipts to the extent that those receipts qualify for relief under Chapter 2 of Part 7 of the Income Tax (Trading and Other Income) Act 2005.]

10. Any payment of maintenance, whether under a court order or not, which is made or due to be made by—

(a) the claimant's former partner, or the claimant's partner's former partner; or

(b) the parent of a child or qualifying young person where that child or qualifying young person is a member of the claimant's household except where that parent is the claimant or the claimant's partner.

11. Any payment in respect of a child or qualifying young person who is a member of the claimant's household made—

[^{F13}(a) to adopters which is exempt from income tax by virtue of [^{F14}sections 744 to 746 of ITTOIA;]]

(b) by a local authority in pursuance of paragraph 15(1) of Schedule 1 to the Children Act 1989^{M10} (local authority contribution to child's maintenance);

[^{F15}(bb) by a local authority by way of special guardianship support services pursuant to regulations under section 14F(1)(b) of the Children Act 1989; or]

(c) by an authority, as defined in Article 2 of the Children (Northern Ireland) Order 1995^{M11}, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance).

[^{F16}12. Any payment in respect of travelling expenses—

(a) in relation to England under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003;

- (b) in relation to Wales under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007;
- (c) in relation to Scotland, under regulation 3, 5, or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003;
- (d) in relation to Northern Ireland, under regulation 5, 6 or 11 of the Travelling Expenses and Remission of Charges Regulations (Northern Ireland) 2004; or
- (e) made by the Secretary of State for Health [^{F17}and Social Care], the Scottish Ministers, the Welsh Ministers or the Department of Health, Social Services and Public Safety and which is analogous to a payment specified in paragraph (a), (b), (c) or (d).]

13. Any payment made by the Secretary of State or the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.

[^{F18}14. Any payment under the Community Care (Direct Payments) Act 1996, section 57 of the Health and Social Care Act 2001, ^{F19}... Article 15A of the Health and Personal Social Services (Direct Payments) (Northern Ireland) Order 1996 [^{F20}or regulations made under section 57 of the Health and Social Care Act 2001 (direct payments)] [^{F21}, sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014] or section 8 of the Carers and Direct Payments Act (Northern Ireland) 2002 [^{F22}or as a direct payment as defined in section 4(2) of the Social Care (Self-directed Support) (Scotland) Act 2013].]

[^{F23}14A. Any payment made under the “Supporting People” programme—

- (a) in England and Wales, under section 93 of the Local Government Act 2000;
- (b) in Scotland, under section 91 of the Housing (Scotland) Act 2001; or
- (c) in Northern Ireland, under Article 4 of the Housing Support Services (Northern Ireland) Order 2002.]

15. [^{F24}Any payment or a voucher] provided under section 95 or 98 of the Immigration and Asylum Act 1999 ^{M12} for any former asylum-seeker or his dependants.

16. Any payment of a provident benefit by a trade union.

Here—

“provident benefit” has the meaning given in section 467(2) of the Taxes Act; and

“trade union” has the meaning given in section 467(4) of the Taxes Act.

[^{F25}17. Armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011.]

[^{F26}18. Any payment made under the Welfare Supplementary Payment (Loss of Disability Living Allowance) Regulations (Northern Ireland) 2016, the Welfare Supplementary Payment (Loss of Disability-Related Premiums) Regulations (Northern Ireland) 2016, Part 2 of the Welfare Supplementary Payments Regulations (Northern Ireland) 2016, or Parts 3 to 5 of the Welfare Supplementary Payment (Loss of Carer Payments) Regulations (Northern Ireland) 2016 .]

[^{F27}19. Any payment made by the Scottish Ministers to a claimant who is, or who has been, in receipt of carer’s allowance under section 70 of the Contributions and Benefits Act (carer’s allowance) during the relevant tax year to supplement that allowance.

^{F28} ...]

[^{F27}20. Any payment in respect of funeral expense assistance which is made by the Scottish Ministers to a claimant who has accepted responsibility for the expenses of a funeral to meet, or help towards meeting, those expenses.]

[^{F27}21. Any payment made by the Scottish Ministers in respect of early years assistance, which is made for the purposes of meeting some of the costs associated with having, or expecting to have, a baby or child in the family.]

[^{F27}22. Any discretionary financial assistance payment which is made by a Scottish local authority to a claimant who is in receipt of housing benefit provided by virtue of a scheme under section 123 of the Contributions and Benefits Act (income-related benefits) to meet, or help towards meeting, a claimant's housing costs.]

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[^{F30}23. Any discretionary payment made pursuant to the Discretionary Support Regulations (Northern Ireland) 2016.

24. Any payment made under, or in connection with, the Windrush Compensation Scheme administered by the Home Office.]

[^{F31}25. Any payment made, in accordance with arrangements made by the Scottish Ministers, to a person to whom an offer of employment has been made, in order to assist that person to retain employment, if—

(a) that person—

(i) was, at the date on which the offer of employment was made, at least 16 years of age but had not reached 25 years of age;

(ii) had not been in employment at any time in the period of 6 months before the date on which that offer was made; and

(iii) applies to the Scottish Ministers for assistance under arrangements made under section 2 of the Employment and Training Act 1973, within the period of one year beginning with the date on which that offer was made; or

(b) that person—

(i) was, at the date on which the offer of employment was made, aged at least 16 years of age but had not reached 26 years of age;

(ii) had been looked after by a local authority on or after that person's 16th birthday but was at the date that the offer of employment was made no longer looked after by a local authority; and

(iii) applies to the Scottish Ministers for assistance under arrangements made under section 2 of the Employment and Training Act 1973 within the period of one year beginning with the date on which that offer was made.

In this item "looked after by a local authority" has the same meaning as in regulation 2

(interpretation) of the Child Tax Credit Regulations 2002.]

[^{F31}26. Any payment of disability assistance under section 31 of the Social Security (Scotland) Act 2018.]

[^{F31}27. Any payment made in accordance with arrangements made by the Scottish Ministers for, or in connection with, the abuse or neglect of a person whilst that person was a child who was under the care or responsibility of a body, society or organisation in Scotland.]

[^{F31}28. Any payment made by the Scottish Ministers in accordance with regulations made under section 79 of the Social Security (Scotland) Act 2018 to a person in respect of a child for whom that person is responsible.]

[^{F31}29. Any payment of young carer grant made under the Carer's Assistance (Young Carers Grant) (Scotland) Regulations 2019.]

[^{F31}30. Any payment in respect of short-term assistance given in accordance with section 36 of the Social Security (Scotland) Act 2018.]

[^{F31}31. Any payment of winter heating assistance given in accordance with section 30 of the Social Security (Scotland) Act 2018.]

[^{F31}32. Any payment made by the National Emergencies Trust (a registered charity established on 28th March 2019 with registered charity number: 1182809).]

[^{F31}33. Any payment made under a scheme established by the Secretary of State in accordance with section 10 of the Northern Ireland (Executive Formation etc) Act 2019.]

[^{F32}34. A payment, whether in cash or by way of a voucher, in lieu of free school meals.]

[^{F32}35. A payment in connection with emergency volunteering leave under Schedule 7 to the Coronavirus Act 2020.]

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[^{F34}37. Any payment made under the scheme known as the NHS Test and Trace Self-Isolation Payment Scheme established on 1st September 2020 [^{F35}or the scheme known as the Test and Trace Support Payment scheme established on 28th September 2020 in respect of England or any other scheme established in any part of the United Kingdom for the purpose of providing financial support to people who are required to self-isolate due to coronavirus and cannot work from home]^{F36}....]

[^{F37}38. Any payment, made by or on behalf of the Scottish Ministers under Part 5 of the Welfare Food (Best Start Foods) (Scotland) Regulations 2019.]

[^{F38}39. Any payment, funded by the Scottish Government, for the purpose of supporting women affected by complications after mesh implant surgery.]

[^{F39}40. Any payment made under the scheme known as the Covid Winter Grant Scheme or the Covid Local Support Grant established under section 31 of the Local Government Act 2003 in respect of England or any corresponding schemes established by the Northern Ireland Executive, the Scottish Government or the Welsh Government for the purpose of providing financial support to families and vulnerable individuals to assist with the cost of food and utilities.]

[^{F40}41. A payment made under the Covid-19 support scheme: working households receiving tax credits.]

[^{F41}42. Any payment made under the scheme known as the "Household Support Fund" in respect of England or any corresponding schemes established by the Northern Ireland Executive, the Scottish Government or the Welsh Government.]

[^{F42}43. Any payment made in accordance with the terms of the Homes for Ukraine Scheme to a person who has been approved under that scheme to provide accommodation to persons who are eligible under that scheme.

In this item, “Homes for Ukraine Scheme” means the scheme established by the Department for Levelling Up, Housing and Communities on 18th March 2022 ^{F43}.]

[^{F44}44. An award of compensation made under the Victims of Overseas Terrorism Compensation Scheme 2012 or any corresponding scheme established under section 47 of the Crime and Security Act 2010.]

[^{F45}45. Any payment made by the Post Office or the Secretary of State for the purpose of providing compensation which is—

(a) in connection with the failings of the Horizon System, or

(b) otherwise payable following the judgment of *Bates and Others v Post Office Limited* ((No. 3) “Common Issues”).

In this item—

(a) “the Horizon System” means a version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X;

(b) “the Post Office” means Post Office Limited (registered number 02154540).

46. Any payment made by a Scottish local authority to parents, under section 20 of the Local Government in Scotland Act 2003, as part of the scheme entitled Parental Transitions Support, to ease progression into work, the eligibility for which is dependent on—

(a) the receipt of certain social security benefits, as specified by that scheme, and

(b) the receipt of a formal offer to start work.

47. Any payment made by a housing association or local authority in England, from funding granted by the Department for Work and Pensions under section 2 of the Employment Act, to a person residing in social housing, as an incentive to enter employment.]

Table 7

Sums disregarded in calculating income if conditions are satisfied

1. Description of payment	2. [^{F46}Conditions] that must be satisfied
1. Any payment in respect of any expenses incurred by a claimant who is engaged by a charitable or voluntary organisation or is a volunteer.	The claimant does not receive remuneration or profit from the engagement and is not treated as possessing any employment income under regulation 17 in respect of that engagement.
2. A payment by way of—	The claimant—
(a) travelling expenses reimbursed to the claimant;	(a) participates in arrangements for training made under—
	(i) section 2 of the Employment Act;

<p>(b) a living away from home allowance under section 2(2)(d) of the Employment Act ^{M13}, section 2(4)(c) of the Enterprise and New Towns (Scotland) Act 1990 ^{M14} or section 1 of the Employment and Training Act (Northern Ireland) 1950 ^{M15};</p> <p>(c) training grant; ^{F47} ...</p> <p>(d) child care expenses reimbursed to the claimant in respect of his participation in—</p> <p>(i) a New Deal option,</p> <p>(ii) the Intensive Activity Period of the New Deal Pilots for 25 plus, ^{F48} ...</p> <p>(iii) the Preparation for Employment Programme [^{F49}; ^{F50} ...</p> <p>(iv) the Flexible New Deal specified in regulation 75(1)(a)(v) of the [^{F51}JSA Regulations][^{F52}; or</p> <p>[^{F53}(v) the Community Task Force specified in regulation 75(1)(a)(ii)(dd) of the JSA Regulations; or]</p> <p>(e) child care expenses under the Steps to Work Programme specified in regulation 75(1)(a)(vi) of the [^{F54}JSA (NI) Regulations].]</p>	<p>(ii)section 2 of the Enterprise and New Towns (Scotland) Act 1990; or</p> <p>(iii)section 1 of the Employment and Training Act (Northern Ireland) 1950; or</p> <p>(b)attends a course at an employment rehabilitation centre established under section 2 of the Employment Act.</p> <p>[^{F55}The payment is not taxable as a profit of a trade, profession or vocation.]</p>
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Table 8

Sums partly disregarded in the calculation of income

<i>Type of payment to be disregarded</i>	<i>Limit on, or exception to, the extent of disregard</i>
1. Any discretionary payment made pursuant to section 2 of the Employment Act, or, in Northern Ireland section 1(1) of the Employment and Training Act (Northern Ireland) 1950 to meet, or help meet, the claimant’s special needs in undertaking a qualifying course within the meaning of regulation 17A(7) of the JSA Regulations ^{M16} or regulation 17A(7) of the JSA (NI) Regulations.	A payment is not within this item to the extent that it relates to travel expenses incurred as a result of the claimant’s attendance on the course if an amount in respect of those expenses has already been disregarded pursuant to regulation 8.
2. Any payment made in respect of a career development loan paid pursuant to section 2 of the Employment Act.	A payment is not within this item to the extent that the loan has been applied for or paid in

3. Any payment made to the claimant or his partner in respect of a person who is not normally a member of the claimant's household but is temporarily in his care, by—
- (a) a health authority;
- (b) a local authority;
- (c) a voluntary organisation;
- (d) that person pursuant to section 26(3A) of the National Assistance Act 1948 ^{M17};
- [^{F56}(dza) that person where the payment is for the provision of accommodation in respect of the meeting of that person's needs under section 18 or 19 of the Care Act 2014 (duty and power to meet needs for care and support) [^{F57}or section 35 or 36 of the Social Services and Well-being (Wales) Act 2014 (duty and power to meet care and support needs of an adult)];]
- [^{F58}(da) [^{F59}an integrated care board established under Chapter A3 of Part 2 of the National Health Service Act 2006] ;
- (db) [^{F60}NHS England].]
- ^{F61}
...
4. Any payment made in Northern Ireland to the claimant or his partner in respect of a person who is not normally a member of the claimant's household but is temporarily in his care—
- (a) pursuant to Article 36(7) of the Health and Personal Social Services (Northern Ireland) Order 1972 ^{M18} by an authority; a voluntary organisation; or the person concerned, or
- (b) by a training school within the meaning of section 137 of the Children and Young Persons Act (Northern Ireland) 1968 ^{M19}.
- respect of living expenses for the period of education and training supported by the loan.
- A payment is only to be disregarded by virtue of this item if—
- [^{F62}(a)] any profits ^{F63}... arising from the payment mentioned in column 1 are treated as nil by [^{F64}section 791 to 794 of ITTOIA (full rent-a-room relief)] [^{F65}], or
- (b) excluded from profits [^{F66}by section 795 to 798 of ITTOIA (alternative calculation of profits if amount exceeds limit)].]
- A payment is only to be disregarded by virtue of this item if—
- [^{F67}(a)] any profits ^{F63}... arising from the payment mentioned in column 1 are treated as nil by [^{F64}section 791 to 794 of ITTOIA (full rent-a-room relief)] [^{F68}], or
- (b) excluded from profits [^{F66}by section 795 to 798 of ITTOIA (alternative calculation of profits if amount exceeds limit)].]

In this item “an authority” has the meaning given by Article 2 of the Children (Northern Ireland) Order 1995.

5. Any payment under an insurance policy taken out to insure against the risk of being unable to maintain the repayments—

(a) on a loan which is secured on the dwelling house which the claimant occupies as his home; or

(b) under a regulated agreement or under a hire-purchase agreement or a conditional sale agreement.

For the purposes of paragraph (b)—

“regulated agreement” has the meaning given in the Consumer Credit Act 1974^{M20}; and

“hire-purchase agreement” and “conditional sale agreement” have the meanings given in Part 3 of the Hire-Purchase Act 1964^{M21}.

[^{F69}6.] Any payment in respect of the claimant’s attendance at court as a juror or witness.

[^{F70}7.] Any payment of a sports award except to the extent that it has been made in respect of living expenses.

A payment is only to be disregarded by virtue of this item to the extent that it is used to—

(a) maintain the repayments referred to in column (1); and

(b) meet any amount due by way of premiums on—

(i) that policy; or

(ii) in a case to which paragraph (a) of this item applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the claimant as his home and which is required as a condition of the loan referred to in column (1).

This item applies only to the extent that the payment is not compensation for loss of earnings or for the loss of payment of social security income.

For the purposes of this item “living expenses” does not include—

(a) the cost of vitamins, minerals or other special dietary supplements intended to enhance the performance of the claimant in the sport in respect of which the award was made; or

(b) accommodation costs incurred as a consequence of living away from home whilst training for, or competing in, the sport in respect of which the award was made.

Textual Amendments

- F1** Word in reg. 19(2) omitted (13.3.2024) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/176\)](#), regs. 1, **3(2)(a)(i)**
- F2** Words in reg. 19(2) substituted (13.3.2024) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/176\)](#), regs. 1, **3(2)(a)(ii)**
- F3** Words in reg. 19(2) omitted (23.5.2020) by virtue of [The Tax Credits \(Coronavirus, Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/534\)](#), regs. 1, **3(5)(a)**

- F4** Words in reg. 19 Table 6 Item 3(a) inserted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(2)(a)(i)**
- F5** Word in reg. 19 Table 6 Item 3 omitted (6.4.2010) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(2)(a)**
- F6** Words in reg. 19 Table 6 Item 3 inserted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(2)(a)**
- F7** Word in reg. 19 Table 6 Item 3 omitted (21.11.2009) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **7(2)(a)**
- F8** Words in reg. 19 Table 6 Item 3 inserted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(2)(b)**
- F9** Words in reg. 19 Table 6 Item 3 added (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(2)(a)(ii)**
- F10** Words in reg. 19 Table 6 Item 3 inserted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **7(2)(b)**
- F11** Reg. 19 Table 6 Item 7 omitted (6.4.2004) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(2)(b)**
- F12** Reg. 19 Table 6 Item 9 substituted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **2(3)**
- F13** Reg. 19 Table 6 Item 11(a) substituted (26.11.2003) by The Tax Credits (Miscellaneous Amendments No.2) Regulations 2003 (S.I. 2003/2815), regs. 1, **11(3)**
- F14** Words in reg. 19 Table 6 Item 11 substituted (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **19(2)(b)**
- F15** Words in reg. 19 Table 6 Item 11(bb) inserted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(2)(c)**
- F16** Reg. 19 Table 6 Item 12 substituted (31.12.2010) by The Tax Credits (Miscellaneous Amendments) (No. 3) Regulations 2010 (S.I. 2010/2914), regs. 1(2), **5**
- F17** Words in reg. 19 Table 6 Item 12 inserted (11.4.2018) by The Secretaries of State for Health and Social Care and for Housing, Communities and Local Government and Transfer of Functions (Commonhold Land) Order 2018 (S.I. 2018/378), art. 1(2), **Sch. para. 21(g)** (with art. 14)
- F18** Reg. 19 Table 6 Item 14 substituted (26.11.2003) by The Tax Credits (Miscellaneous Amendments No.2) Regulations 2003 (S.I. 2003/2815), regs. 1, **11(4)**
- F19** Words in reg. 19 Table 6 Item 14 omitted (1.4.2014) by virtue of The Social Care (Self-directed Support) (Scotland) Act 2013 (Consequential Modifications and Savings) Order 2014 (S.I. 2014/513), art. 1(2), **Sch. para. 8(a)** (with art. 3)
- F20** Words in reg. 19 Table 6 item 14 added (1.11.2004) by The Community Care, Services for Carers and Children's Services (Direct Payments) (Wales) Regulations 2004 (S.I. 2004/1748), reg. 1(b), **Sch. 2 para. 3**
- F21** Words in reg. 19 Table 6 Item 14 inserted (6.4.2016) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/360), regs. 1, **3(4)(a)**
- F22** Words in reg. 19 Table 6 Item 14 inserted (1.4.2014) by The Social Care (Self-directed Support) (Scotland) Act 2013 (Consequential Modifications and Savings) Order 2014 (S.I. 2014/513), art. 1(2), **Sch. para. 8(b)** (with art. 3)
- F23** Reg. 19 Table 6 Item 14A inserted (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(2)(a)**
- F24** Words in reg. 19 Table 6 Item 15 substituted (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(2)(b)**
- F25** Reg. 19 Table 6 Item 17 inserted (8.4.2013) by The Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order 2013 (S.I. 2013/591), art. 2(2), **Sch. para. 25(2)**
- F26** Words in reg. 19 Table 6 Item 18 inserted (31.10.2016) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2016 (S.I. 2016/978), regs. 1, **2(3)**
- F27** Reg. 19 Table 6 Items 19-22 inserted (6.4.2018) by The Tax Credits and Childcare (Miscellaneous Amendments) Regulations 2018 (S.I. 2018/365), regs. 1, **2(6)**

- F28** Words in reg. 19 Table 6 Item 19 omitted (6.4.2020) by virtue of The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297), regs. 1, **3(2)(b)(i)**
- F29** Words in reg. 19 Table 6 item 22 omitted (13.3.2024) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/176), regs. 1, **3(2)(b)(i)**
- F30** Reg. 19 Table 6 Items 23, 24 inserted (21.3.2019) by The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **3(5)**
- F31** Reg. 19 Table 6 Items 25-33 inserted (6.4.2020) by The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297), regs. 1, **3(2)(b)(ii)**
- F32** Reg. 19 Table 6 Items 34-36 inserted (23.5.2020) by The Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations 2020 (S.I. 2020/534), regs. 1, **3(5)(b)**
- F33** Reg. 19 Table Item 36 omitted (25.9.2020) by virtue of The Tax Credits (Coronavirus, Miscellaneous Amendments) (No. 2) Regulations 2020 (S.I. 2020/941), regs. 1, **2(3)(a)**
- F34** Reg. 19 Table 6 Item 37 inserted (25.9.2020) by The Tax Credits (Coronavirus, Miscellaneous Amendments) (No. 2) Regulations 2020 (S.I. 2020/941), regs. 1, **2(3)(b)**
- F35** Words in reg. 19 Table 6 Item 37 added (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **3(3)(a)(ii)**
- F36** Words in reg. 19 Table 6 Item 37 omitted (14.1.2021) by virtue of The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **3(3)(a)(i)**
- F37** Reg. 19 Table 6 Item 38 inserted (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **3(3)(b)**
- F38** Reg. 19 Table 6 Item 39 inserted (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **3(3)(c)**
- F39** Reg. 19 Table 6 Item 40 substituted (29.7.2021) by The Tax Credits and Child Benefit (Miscellaneous and Coronavirus Amendments) Regulations 2021 (S.I. 2021/810), regs. 1, **2(2)**
- F40** Reg. 19 Table 6 Item 41 inserted (13.5.2021) by The Social Security and Tax Credits (Miscellaneous and Coronavirus Amendments) Regulations 2021 (S.I. 2021/495), regs. 1(1), **4(2)**
- F41** Reg. 19 Table 6 item 42 inserted (9.12.2021) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1286), regs. 1, **3(2)**
- F42** Reg. 19 Table 6 item 43 inserted (22.3.2022) by The Child Benefit and Tax Credits (Amendment) Regulations 2022 (S.I. 2022/346), regs. 1, **3(2)**
- F43** Details of this scheme have been published on www.homesforukraine.campaign.gov.uk. Paper copies of all relevant documentation relating to the scheme are available for inspection at: Her Majesty's Revenue and Customs at 14 Westfield Avenue, Stratford, London E20 1HZ.
- F44** Words in reg. 19(10) Table 6 inserted (27.10.2023) by The Child Benefit and Tax Credits (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1139), regs. 1, **3(3)**
- F45** Reg. 19 Table 6 items 45-47 Table 6 items 45-47 inserted (13.3.2024) by The Tax Credits (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/176), regs. 1, **3(2)(b)(ii)**
- F46** Word in reg. 19 Table 7 substituted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(3)(a)**
- F47** Word in reg. 19 Table 7 Item 2 omitted (21.11.2009) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **7(3)(a)**
- F48** Word in reg. 19 Table 7 Item 2 omitted (5.10.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(b), **8(a)**
- F49** Words in reg. 19 Table 7 Item 2 added (5.10.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(b), **8(b)**
- F50** Word in reg. 19 Table 7 Item 2 omitted (6.4.2010) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(3)(a)**

- F51** Words in reg. 19 Table 7 Item 2 substituted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(3)(b)**
- F52** Words in reg. 19 Table 7 Item 2 inserted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **7(3)(b)**
- F53** Words in reg. 19 Table 7 Item 2 inserted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(3)(c)**
- F54** Words in reg. 19 Table 7 Item 2 substituted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **5(3)(d)**
- F55** Words in reg. 19 Table 7 Item 2 added (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **16(3)(b)**
- F56** Words in reg. 19 Table 8 Item 3 inserted (1.4.2015) by The Care Act 2014 (Consequential Amendments) (Secondary Legislation) Order 2015 (S.I. 2015/643), art. 1(2), **Sch. para. 20** (with art. 4)
- F57** Words in reg. 19 Table 8 Item 3 inserted (6.4.2016) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/360), regs. 1, **3(4)(b)**
- F58** Words in reg. 19(2) Table 8 Item 3 inserted (1.4.2013) by The National Treatment Agency (Abolition) and the Health and Social Care Act 2012 (Consequential, Transitional and Saving Provisions) Order 2013 (S.I. 2013/235), art. 1(2), **Sch. 2 para. 55(a)**
- F59** Words in reg. 19 Table 8 substituted (1.7.2022) by The Health and Care Act 2022 (Consequential and Related Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/634), reg. 1(2), Sch. para. 1(1)(3) (with Sch. para. 1(2))
- F60** Words in reg. 19 Table 8 substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), **6(2)**
- F61** Words in reg. 19(2) Table 8 Item 3 omitted (1.4.2013) by virtue of The National Treatment Agency (Abolition) and the Health and Social Care Act 2012 (Consequential, Transitional and Saving Provisions) Order 2013 (S.I. 2013/235), art. 1(2), **Sch. 2 para. 55(b)**
- F62** Words in reg. 19 Table 8 Item 3 renumbered as reg. 19 Table 8 Item 3(a) (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(a)(i)**
- F63** Words in reg. 19 Table 8 Items 3, 4 omitted (6.4.2006) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **19(3)(a)(i)**
- F64** Words in reg. 19 Table 8 Items 3, 4 substituted (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **19(3)(a)(ii)**
- F65** Reg. 19 Table 8 Item 3(b) and preceding word added (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(a)(ii)**
- F66** Words in reg. 19 Table 8 Items 3, 4 substituted (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **19(3)(b)**
- F67** Words in reg. 19 Table 8 Item 4 renumbered as reg. 19 Table 8 Item 4(a) (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(a)(i)**
- F68** Reg. 19 Table 8 Item 4(b) and preceding word added (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(a)(ii)**
- F69** Reg. 19 Table 8 Item 5 renumbered as reg. 19 Table 8 Item 6 (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(b)**
- F70** Reg. 19 Table 8 Item 6 renumbered as reg. 19 Table 8 Item 7 (6.4.2003) by The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 (S.I. 2003/732), regs. 1, **11(3)(b)**

Marginal Citations

- M1** 1944 c.10. Section 15 was amended by section 61 of the Disability Discrimination Act 1995 (c.50).
- M2** 1945 c.6 (N.I.).
- M3** 1950 c.29 (N.I.).

- M4** Paragraph (1)(a)(v) was inserted by regulation 5(a) of S.R. 2001 No. 151.
- M5** 1996 c.56. Section 518 was substituted by section 129 of the [Schools Standards and Framework Act 1998 \(c.31\)](#).
- M6** 1980 c.44.
- M7** 1992 c.37.
- M8** S.I. 1986/594 (N.I. 3). Article 55(1) was amended by Schedule 5 to the [Education and Libraries \(Northern Ireland\) Order 1993 \(S.I. 1993/2810 \(N.I. 12\)\)](#).
- M9** 1988 c.1. Section 347B was inserted by section 36 of the [Finance Act 1988 \(c.39\)](#) and amended (for the tax year beginning on 6th April 1990 and subsequent tax years) by paragraph 13 of Schedule 3, further amended by Part 8 of Schedule 14 to the Finance Act 1988, section 5 of and paragraph 6 of Schedule 4 to the [Contracts \(Applicable Law\) Act 1990 \(c.36\)](#), [sections 61](#) and 62 of the [Finance \(No. 2\) Act 1992 \(c.48\)](#), [section 79](#) to and Schedule 26 Part 5(1) to the [Finance Act 1994 \(c.9\)](#), [paragraphs 11](#) and 15 of Schedule 2 to the [Jobseekers Act 1995 \(c.18\)](#), [section 27](#) to and Schedule 27 Part 3(1) of the [Finance Act 1998 \(c.36\)](#) and sections 36 and 139 of and Schedule 20 Part 3(6) to the [Finance Act 1999 \(c.16\)](#).
- M10** 1989 c.41.
- M11** S.I. 1995/755 (N.I. 2).
- M12** 1999 c.33.
- M13** Section 2 was substituted by section 25 of the [Employment Act 1988 \(c.19\)](#) and amended by section 29(4) of and Schedule 7 Part 1 to the [Employment Act 1989 \(c.38\)](#) and section 47(1) of the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#).
- M14** 1990 c.35.
- M15** 1950 c.29.
- M16** Regulation 17A(7) was amended by regulation 2(4) of S.I. 1998/2874 and regulation 2 of S.I. 1999/3083.
- M17** 1948 c.29. Section 26(3A) was inserted by section 42(4) of the [National Health Service and Community Care Act 1990 \(c.19\)](#).
- M18** S.I. 1972/1265 (N.I. 14). Article 36 was substituted by Article 25 of S.I. 1991/194 (N.I. 1) and amended by paragraph 2(4) and (5) of Schedule 1 to S.I. 1992/3204 (N.I. 20).
- M19** 1968 c.34 (N.I.). Section 137 was amended by Schedule 18 to the Health and Personal Social Services (Northern Ireland) Order 1972 and Article 185(1) of, and paragraph 42 of Schedule 9 to, the [Children \(Northern Ireland\) Order 1995 \(S.I. 1995/755 \(N.I. 2\)\)](#).
- M20** 1974 c.39.
- M21** 1964 c.53.

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Definition and Calculation of Income) Regulations 2002, Section 19.