Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These regulations amend the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) ("the 2002 Regulations") to take into account the coming into force of the Income Tax Act 2007 (c.3) and the introduction of the Assembly Learning Grants and Loans (Higher Education) (Wales) Regulations 2007 (S.I. 2007/1045 (W.104)).

A regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.