
STATUTORY INSTRUMENTS

2009 No. 2887

**The Tax Credits (Miscellaneous
Amendments) (No. 2) Regulations 2009**

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

7.—(1) Regulation 19 (general disregards in the calculation of income) is amended as follows.

(2) In item 3 of Table 6—

(a) at the end of paragraph (a) omit “or”,

(b) after paragraph (b) insert—

“; or

(c) the Steps to Work Programme specified in regulation 75(1)(a)(vi) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996⁽¹⁾.”

(3) In item 2 of column 1 of Table 7—

(a) at the end of paragraph (c) omit “or”,

(b) after paragraph (d) insert—

“; or

(e) child care expenses under the Steps to Work Programme specified in regulation 75(1)(a)(vi) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996.”

⁽¹⁾ S.R. (NI) 1996 No 198; paragraph (vi) was added by the Social Security (Steps to Work) Regulations (Northern Ireland) 2009 (S.R. (NI) 2009 No 141).