STATUTORY INSTRUMENTS

2010 No. 751

The Tax Credits (Miscellaneous Amendments) Regulations 2010

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

- **5.**—(1) Regulation 19 (general disregards in the calculation of income) is amended as follows.
- (2) In item 3 of Table 6—
 - (a) immediately preceding paragraph (a)(iii) omit the word "or" and insert—
 - "(iia) an employment programme specified in regulation 75(1)(a)(ii)(dd) of the JSA Regulations(1) (Community Task Force);", and
 - (b) after paragraph (a)(iii) insert—

"or

- (iv) the Backing Young Britain programme pursuant to arrangements made under section 2 of the Employment Act(2);".
- (3) In item 2 of Table 7—
 - (a) omit the word "or" immediately preceding paragraph (d)(iv),
 - (b) in paragraph (d)(iv)(3) for "Jobseeker's Allowance Regulations 1996" substitute "JSA Regulations",
 - (c) immediately preceding paragraph (e)(4) insert—
 - "(v) the Community Task Force specified in regulation 75(1)(a)(ii)(dd) of the JSA Regulations; or", and
 - (d) in paragraph (e) for "Jobseeker's Allowance Regulations (Northern Ireland) 1996" substitute "JSA (NI) Regulations" (5).

⁽¹⁾ Regulation 19(2) provides that in regulation 19 "the JSA Regulations" means the Jobseeker's Allowance Regulations 1996 (S.I. 1996/207); regulation 75(1)(a)(ii)(dd) of those Regulations was inserted by regulation 2(3) of the Social Security (Community Task Force) Regulations 2010 (S.I. 2010/354).

^{(2) 1973} c. 50: section 2 was substituted by section 25(1) of the Employment Act 1988 (c. 19) and amended by Part 1 of Schedule 7 to the Employment Act 1989 (c. 38) and section 47 of the Trade Union Reform and Employment Rights Act 1993 (c. 19).

⁽³⁾ Paragraph (d)(iv) was inserted by S.I. 2009/697.

⁽⁴⁾ Paragraph (e) was inserted by S.I. 2009/2887.

⁽⁵⁾ Regulation 19(2) provides that in regulation 19 "the JSA (NI) Regulations" means the Jobseeker's Allowance (Northern Ireland) Regulations 1996 (S.R. (NI) 1996 No 198).