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STATUTORY INSTRUMENTS

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**2016 No. 978**

**The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2016**

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

2.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(1) are amended as follows.

(2) In regulation 7 (social security income)—

(a) after paragraph (1)(a) insert—

“(aa) under Part 3 of the Welfare Supplementary Payments Regulations (Northern Ireland) 2016(2) or Part 2 of the Welfare Supplementary Payment (Loss of Carer Payments) Regulations (Northern Ireland) 2016(3);”;

(b) in paragraph (1)(d) for “Department for Social Development” substitute “Department for Communities”;

(c) in paragraph (3), Table 3, item 10, for “Department for Social Development” substitute “Department for Communities”.

(3) In Table 6 of regulation 19 (sums disregarded in the calculation of income) after item 17(4) insert—

“18. Any payment made under the Welfare Supplementary Payment (Loss of Disability Living Allowance) Regulations (Northern Ireland) 2016(5), the Welfare Supplementary Payment (Loss of Disability-Related Premiums) Regulations (Northern Ireland) 2016(6), 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 .”.

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(1) S.I. 2002/2006, amended by S.I. 2013/591; there are other amending instruments but none is relevant.

(2) S.R. (NI) 2016 No 178.

(3) S.R. (NI) 2016 No 253.

(4) Item 17 was inserted by S.I. 2013/591.

(5) S.R. (NI) 2016 No 250.

(6) S.R. (NI) 2016 No 254.