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STATUTORY INSTRUMENTS

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**2020 No. 1515**

**The Tax Credits, Childcare Payments and  
Childcare (Extended Entitlement) (Coronavirus  
and Miscellaneous Amendments) Regulations 2020**

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

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002<sup>(1)</sup> are amended as follows.

(2) In regulation 2(2) (interpretation), in the definition of “coronavirus support scheme”<sup>(2)</sup> in paragraph (f) after the words “the tax year 2020-2021” insert “or 2021-2022”.

(3) In regulation 19 (general disregards in the calculation of income)<sup>(3)</sup> in Table 6 (sums disregarded in the calculation of income)—

(a) in entry 37—

(i) omit the words “in respect of England or under any similar scheme established in respect of Wales, Scotland or Northern Ireland”; and

(ii) after the words “established on 1st September 2020” add “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”.

(b) after entry 37 insert—

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“38. Any payment, made by or on behalf of the Scottish Ministers<sup>(4)</sup> under Part 5 of the Welfare Food (Best Start Foods) (Scotland) Regulations 2019<sup>(5)</sup>.”

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(c) after entry 38 insert—

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“39. Any payment, funded by the Scottish Government, for the purpose of supporting women affected by complications after mesh implant surgery.”

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(d) after entry 39 insert—

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“40. Any payment, made under the scheme known as the Covid Winter Grant Scheme in respect of England, or any other scheme established by the Northern Ireland Executive, the Scottish Government or the Welsh Government for the purpose of providing financial

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(1) [S.I. 2002/2006](#) (“the Income Regulations”), relevant amending instruments are [S.I. 2006/766](#), [2020/534](#) and [2020/941](#).

(2) The definition of “coronavirus support scheme” was inserted by regulation 3 of [S.I. 2020/534](#).

(3) Entry 37 in Table 6 in regulation 19 was inserted by regulation 2(3) of [S.I. 2020/941](#).

(4) The term “Scottish Ministers” is defined in regulation 2 of the Income Regulations. That definition was inserted by regulation 3 of [S.I. 2019/534](#).

(5) [S.I. 2019/193](#).

support to families and vulnerable individuals to assist with the cost of food and utilities over the same period.”

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