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STATUTORY INSTRUMENTS

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**2021 No. 495**

**The Social Security and Tax Credits (Miscellaneous  
and Coronavirus Amendments) Regulations 2021**

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

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

(2) In table 6 of regulation 19 (general disregards in the calculation of income), after item 40 insert—

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“41. A payment made under the Covid-19 support scheme: working households receiving tax credits<sup>(2)</sup>.”

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(1) [SI. 2002/2006](#), amended by [S.I. 2020/1515](#) (regulation 3(3)(d) inserted item 40); there are other amending instruments but none is relevant.

(2) The scheme was established under a direction made under section 76 of the Coronavirus Act 2020 ([c. 7](#)). A copy of the direction can be found at <https://www.gov.uk/government/publications/treasury-direction-made-under-section-76-of-the-coronavirus-act-2020>. A hard copy can be obtained by writing to HM Treasury, 1 Horse Guards Road, Westminster, London, SW1A 2 HQ.