
STATUTORY INSTRUMENTS

2022 No. 346

**The Child Benefit and Tax Credits
(Amendment) Regulations 2022**

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

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

(2) In regulation 19 (general disregards in the calculation of income) in Table 6 (sums disregarded in the calculation of income) after item 42, insert—

“**43.** Any payment made in accordance with the terms of the Homes for Ukraine Scheme to a person who has been approved under that scheme to provide accommodation to persons who are eligible under that scheme.

In this item, “Homes for Ukraine Scheme” means the scheme established by the Department for Levelling Up, Housing and Communities on 18th March 2022⁽²⁾.”.

(1) S.I. 2002/2006. Regulation 19 was amended by S.I. 2003/732, 2003/762, 2003/2815, 2004/762, 2004/1748, 2006/766, 2009/697, 2009/2887, 2010/751, 2010/2914, 2011/721, 2013/235, 2013/591, 2014/513, 2015/643, 2016/360, 2016/978, 2018/365, 2018/378, 2019/364, 2020/297, 2020/534, 2020/941, 2020/1515, 2021/495, 2021/810 and 2021/1286 (which inserted entry 42); there are other amending instruments but none is relevant.

(2) Details of this scheme have been published on www.homesforukraine.campaign.gov.uk. Paper copies of all relevant documentation relating to the scheme are available for inspection at: Her Majesty’s Revenue and Customs at 14 Westfield Avenue, Stratford, London E20 1HZ.