## **SCHEDULE**

## MODIFICATION OF TAX CREDITS LEGISLATION (FINALISATION OF TAX CREDITS)

## Modifications to the Tax Credits (Definition and Calculation of Income) Regulations

23. In regulation 18 (miscellaneous income)(1) after "means income" insert "received in the part tax year".

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<sup>(1)</sup> Regulation 18 was amended by S.I. 2006/766.