
STATUTORY INSTRUMENTS

2004 No. 2663

TAX CREDITS

**The Tax Credits (Miscellaneous
Amendments No. 3) Regulations 2004**

<i>Made</i>	- - - -	<i>13th October 2004</i>
<i>Laid before Parliament</i>		<i>13th October 2004</i>
<i>Coming into force</i>	- -	<i>3rd November 2004</i>

The Treasury, in exercise of the powers conferred upon them by sections 7(8) and (9), 12(4), 65(1) and (7) and 67 of the Tax Credits Act 2002⁽¹⁾ make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No.3) Regulations 2004 and shall come into force on 3rd November 2004.

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

2.—(1) Regulation 4 (employment income) of the Tax Credits (Definition and Calculation of Income) Regulations 2002⁽²⁾ is amended as follows:

(2) In paragraph (4), table 1 (payments and benefits disregarded in the calculation of employment income) after item 18 insert—

“19. Provision of computer equipment in respect of which no liability to income tax arises by virtue of section 320 of ITEPA.”⁽³⁾

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

3.—(1) Regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽⁴⁾ is amended as follows:

(2) In paragraph (2) (meaning of “child care”) after sub-paragraph (e) insert—

(1) 2002 (c. 21).

(2) S.I. 2002/2006. Regulation 4 has been amended by the Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 S.I. 2003/732, the Tax Credits (Miscellaneous Amendments No 2) Regulations 2003 S.I. 2003/2815 and the Tax Credits (Miscellaneous Amendments) Regulations 2004 S.I. 2004/762.

(3) i.e. the Income Tax (Earnings and Pensions) Act 2003 (c. 1) as amended by section 79 of the Finance Act 2004 (c. 12).

(4) S.I. 2002/2005.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(f) in Wales by a domiciliary care worker under the Domiciliary Care Agencies (Wales) Regulations 2004(5).”.

13th October 2004

Nick Ainger
Derek Twigg
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Working Tax Credit (Entitlement & Maximum Rate) Regulations 2002 (S.I.2002/2005) and the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006).

Regulation 1 provides for citation and commencement.

Regulation 2 adds home computers covered by the exemption from income tax in section 320 of the Income Tax (Earnings and Pensions) Act 2003 to the list of payments and benefits disregarded in the calculation of employment income set out in regulation 4(1) and (3) of the Tax Credits (Definition and Calculation of Income) Regulations 2002.

Regulation 3 adds domiciliary care workers under the Domiciliary Care Agencies (Wales) Regulations 2004 (S.I. 2004/219) to the list of persons prescribed by regulation 14(2) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002.

These Regulations do not impose any new costs on business.