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STATUTORY INSTRUMENTS

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**2004 No. 762**

**The Tax Credits (Miscellaneous Amendments) Regulations 2004**

**Amendment of the Income Regulations**

**14.**—(1) Amend regulation 4 (employment income) as follows.

(2) After paragraph (2) insert—

“(2A) Paragraph (2B) applies if a claimant is a member of the Brigade of Gurkhas, to whom the voluntary settlement of tax liabilities of certain members of those units between the Ministry of Defence and the Board (“the voluntary settlement”) applies.

(2B) In the case of a claimant to whom this paragraph applies, the amount of his employment income from that employment for a particular tax year shall be the amount published by the Ministry of Defence as the UK equivalent rate in his case.”.

(3) In Table 1 in paragraph (4) (sums disregarded in the calculation of employment income)—

(a) in item 12 (payments under staff suggestion schemes)(**1**) after “322 of ITEPA” insert “are satisfied”;

(b) for item 16 (disregard for sums paid by the Department for Work and Pensions under section 2 of the Employment Act)(**2**) substitute—

“**16.** A payment made by the Department for Work and Pensions under section 2 of the Employment Act—

(a) by way of In-Work Credit, Job Grant or Return to Work Credit, or

(b) under the Employment Retention and Advancement Scheme or the Working Neighbourhoods Pilot”.

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(1) Item 12 was amended by regulation 5 of S.I.2003/2815.

(2) Item 16 was inserted by regulation 6 of S.I. 2003/732 and amended by regulation 5 of S.I. 2003/2815.