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STATUTORY INSTRUMENTS

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**2006 No. 766**

**The Tax Credits (Miscellaneous  
Amendments) Regulations 2006**

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

7.—(1) Regulation 2(2) (interpretation) is amended as follows.

(a) for the definition of “the Board” substitute—

““the Board” means the Commissioners for Her Majesty’s Revenue and Customs;”;

(b) for the definition of “employment zone” substitute—

““employment zone” means an area within Great Britain—

(i) subject to a designation for the purposes of the Employment Zones Regulations 2003(1) by the Secretary of State, or

(ii) listed in the Schedule to the Employment Zones (Allocation to Contractors) Pilot Regulations 2005(2),

pursuant to section 60 of the Welfare Reform and Pensions Act 1999(3);”;

(c) after the definition of “ITEPA” insert—

““ITTOIA” means the Income Tax (Trading and Other Income) Act 2005(4);”;

(d) omit the definition of “Schedule D;”.

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(1) S.I. 2003/2438 as amended by S.I. 2005/1744 and 2004/1043.

(2) S.I. 2005/1125.

(3) 1999 c. 30.

(4) 2005 c. 5.