
STATUTORY INSTRUMENTS

2007 No. 824

**The Tax Credits (Miscellaneous
Amendments) Regulations 2007**

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

10.—(1) Regulation 4 (employment income) is amended as follows.

(2) In paragraph (1)(1), after sub-paragraph (l) insert —

“(m) any amount paid to a person serving a custodial sentence or remanded in custody awaiting trial or sentence, for work done while serving the sentence or remanded in custody.”.

(3) In Table 1 (payments and benefits disregarded in the calculation of employment income) —

(a) after item 3 (travel facilities provided for members of the armed forces) add—

“**3A.** The payment by the Secretary of State for Defence of an operational allowance to a member of Her Majesty’s forces in respect of service in an operational area specified by the Secretary of State for Defence.”, and

(b) after item 11E (provision of subsidised meal vouchers) add—

“**11F.** The provision of one mobile telephone for an employee in respect of which no liability to income tax arises by virtue of section 319 of ITEPA(2).”.

(1) Paragraph 1 was amended by [S.I. 2003/732](#) and [2815](#).

(2) Section 319 was substituted by section 60 of the Finance Act [2006 \(c. 25\)](#).