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## STATUTORY INSTRUMENTS

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### 2008 No. 1879

#### The Employment and Support Allowance (Consequential Provisions) (No. 3) Regulations 2008

#### PART 9

##### Tax Credits and Child Benefit

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

**21.**—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002 <sup>M1</sup> are amended as follows.

(2) In regulation 7 (social security income)—

- (a) in paragraph (1)(a) <sup>M2</sup> for “or the Jobseekers Act 1995” substitute “, the Jobseekers Act 1995 or Part 1 of the Welfare Reform Act 2007”; and
- (b) in paragraph (3) <sup>M3</sup> in Table 3—
  - (i) in the heading for “or the Jobseekers Act 1995” substitute “, the Jobseekers Act 1995 or Part 1 of the Welfare Reform Act 2007”; and
  - (ii) after “25. A payment in lieu of milk tokens or the supply of vitamins under the Welfare Foods Regulations 1996.” add—

“**26.** An income-related employment and support allowance payable under Part 1 of the Welfare Reform Act 2007.”.

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##### **Marginal Citations**

**M1** [S.I. 2002/2006](#).

**M2** Paragraph (1) was amended by [S.I. 2003/732](#).

**M3** In paragraph (3) Table 3 was amended by [S.I. 2003/732](#) and 2815.

**Changes to legislation:**

There are currently no known outstanding effects for the The Employment and Support Allowance (Consequential Provisions) (No. 3) Regulations 2008, Section 21.